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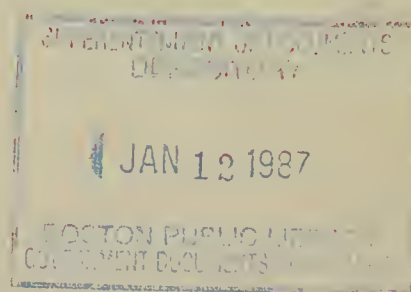
# Individual Income Tax Returns 1984

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Returns Filed,  
Sources of Income, Exemptions,  
Itemized Deductions, and  
Tax Computations



Statistics of Income Division  
Internal Revenue Service  
Publication 1304 (Rev. 11-86)





# Individual Income Tax Returns

**Publication 1304 (Rev. 11-86)**

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**Lawrence B. Gibbs**  
Commissioner

**M. Eddie Heironimus**  
Associate Commissioner  
(Data Processing)

**Dominic E. Pecorella**  
Assistant Commissioner  
(Returns and Information Processing)

**Fritz Scheuren**  
Director, Statistics of Income Division

**Michael Coleman**  
Chief, Individual Statistics Branch

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Classifications are by tax status, size of adjusted gross income, and marital status. Data on high income returns are contained in Section 4 of this report.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use computer tape file — the Individual Tax Model File — containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. This file is suitable primarily for making national level estimates.

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# NEW STATISTICAL SERVICES

(Available from Statistics of Income Division)

As part of the Statistics of Income program a series of new services is now being offered (see below). Detailed information on these statistical services can be obtained by writing to Director, Statistics of Income Division (D:R:S), Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Purchase is by check made payable to the IRS Accounting Section.

## Studies of International Income and Taxes, Publication 1267 – Price \$45.00

Purchase price includes a 516-page document for 1979-83 that presents information from 13 Statistics of Income studies in the international area, including:

- Foreign activity of U.S. corporations
- Activity of foreign corporations in the U.S.
- Foreign interests in U.S. corporations
- Statistics related to individuals, trusts, and estates
- Data presented by-- geographical area or industrial activity, as well as other classifiers

Purchasers of this service also will be provided with additional information for one year as it becomes available. The one year period for receiving additional information can be extended at a cost of \$35.00 per year. A long-term subscription (\$150) includes the compendium and additional information as it becomes available through August 1990. (The next compendium is scheduled for release in September 1990.)

## Individual Income Tax Returns, Publication 1304 — Price \$30.00

Purchase price includes a 135-page document for 1984 presenting Statistics of Income data and tables on:

- Sources of Income
- Exemptions
- Itemized deductions
- Tax Computations
- Data presented by -- size of adjusted gross income, marital status

Purchasers of this service also will be provided with additional articles relating to 1984 data and preliminary 1985 data as they become available and will be notified of future statistical releases relating to individual income tax returns.

## Partnership Returns, Publication 369 — Price \$22.00

Purchase price includes a 314-page document for 1978-82 presenting previously unpublished Statistics of Income data for 1980, 1981 and 1982, as well as data previously issued in other publications. Features include:

- Number of partnerships
- Limited partnerships
- Receipts
- Cost of sales and operations
- Deductions
- Net income
- Capital gains
- Data presented by -- industry size of total assets state number of partners

Purchasers of this service also will be provided with data for 1983 and 1984 as they become available and will also be notified of future statistical releases relating to partnership returns.

## Other Services – Price dependent on the request

- Unpublished tabulations from SOI program are available. Includes detailed tables underlying those published in SOI Bulletin.
- Special tabulations produced to user specifications.
- Public use tape files, including the Individual Tax Model (1978-1984), among others. (Earlier files are available from the Machine-Readable Branch (NNSR) of the National Archives, Washington, DC 20408)

# BUSINESS SOURCE BOOKS

(Available from Statistics of Income Division)

In addition to the Corporation Source Book, two others are now being offered by the Statistics of Income Division (see below). Information can be obtained by writing to Director, Statistics of Income Division (D:R:S) at the address above. Purchase of Source Books should be made at time of request by check payable to the IRS Accounting Section.

## Corporation Source Book, 1983, Publication 1053 - Price \$175.00

This is a 480-page document that presents detailed income statement, balance sheet, tax and investment credit items by major and minor industries and size of total assets. This report is part of an annual series and can be purchased for \$175 (years prior to 1982 at \$150). A magnetic tape containing the tabular statistics for 1983 can be purchased for \$1,500.

## Partnership Source Book, Publication 1289 – Price \$30.00

This is a 291-page document showing key partnership data for 1957 through 1983, at the minor, major and division industry level. Includes a historical definition of terms section and a summary of legislative changes affecting partnerships during that period. Tables feature:

- |                          |                         |                        |
|--------------------------|-------------------------|------------------------|
| • Number of partnerships | • Depreciation          | • Payroll              |
| • Number of partners     | • Taxes paid deductions | • Payments to partners |
| • Business receipts      | • Interest paid         | • Net income           |

Purchasers of this service also will be advised of the release of subsequent years' data. A magnetic tape containing the tabular statistics can be purchased for an additional \$200.

## Sole Proprietorship Source Book – In preparation

This Source Book is a companion to that for partnerships, shown above. It is expected to be available later in 1986. Included will be data on:

- |                        |                         |              |
|------------------------|-------------------------|--------------|
| • Number of businesses | • Depreciation          | • Payroll    |
| • Business receipts    | • Taxes paid deductions | • Net income |
| • Interest paid        |                         |              |

As with Partnerships, a magnetic tape will also be available.

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# OTHER PUBLICATIONS

(Available from Superintendent of Documents GPO, Washington, D.C. 20402)

## The Statistics of Income (SOI) Bulletin (Quarterly), Publication 1136

Subscription price \$20.00; Single copy price \$5.50

The SOI Bulletin provides the earliest published financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators and economists.

## Statistics of Income – 1983, Corporation Income Tax Returns, Publication 16

Presents information on --

- |              |                  |                           |                             |
|--------------|------------------|---------------------------|-----------------------------|
| • Receipts   | • Taxable income | • Distributions to stock- | Data classified by--        |
| • Deductions | • Income tax     | holders                   |                             |
| • Net income | • Tax credits    | • Assets                  |                             |
|              |                  | • Liabilities             |                             |
|              |                  |                           |                             |
|              |                  |                           | • industry                  |
|              |                  |                           | • accounting period         |
|              |                  |                           | • size of total assets      |
|              |                  |                           | • size of business receipts |

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## Section 1

# Introduction, Changes in Law, Sources of the Data, Description of the Sample, and Limitations of the Data\*

The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 99.4 million Forms 1040, 1040A and 1040EZ filed by the nation's taxpayers for Tax Year 1984.

Table A shows selected tax items for Tax Years 1970, 1975, 1980, 1983 and 1984. In addition, percent changes for Tax Years 1983 and 1984 are shown. The number of returns filed for 1984 increased by approximately 3.1 million returns and adjusted gross income increased by approximately \$197 billion compared with 1983. This was an increase of approximately 3.2 percent in returns filed and an increase of approximately 10.2 percent in adjusted gross income. However, despite the tax rate reduction in effect for 1984, taxable income and total income tax increased by approximately the same percentage rate as adjusted gross income.

### REQUIREMENTS FOR FILING

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in the tables. For Tax Year 1984, as for previous tax years, the principal criteria that determined the general filing requirements were gross income, filing status, and age. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. A return had to be filed by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$3,300;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$4,300;
- (3) a surviving spouse under age 65 with gross income of at least \$4,400;
- (4) a surviving spouse age 65 or over with gross income of at least \$5,400;
- (5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,400;
- (6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;
- (7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400; and

- (8) a married person regardless of age whose spouse was filing a separate return, if that married person had a gross income of at least \$1,000.

Notwithstanding these provisions, there were six additional filing requirements. Specifically, an individual had to file a return for Tax Year 1984 if that individual:

- (1) was claimed as a dependent on another person's return and had "unearned income" (such as trust distributions, interest, or capital gains) of \$1,000 or more;
- (2) was liable for any of the following taxes:
  - social security tax on unreported tip income
  - uncollected social security tax or Railroad Retirement Tax Act (RRTA) tax on reported tip income
  - alternative minimum tax
  - tax on premature IRA distributions
  - tax from recapture of investment credit
- (3) received advanced earned income payments;
- (4) had net earnings of at least \$400 from self-employment income;
- (5) had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes; or
- (6) had gross income of at least \$1000 and excluded income from sources within U.S. possessions.

These filing requirements applied to all U.S. citizens, residents of Puerto Rico, resident aliens for the entire tax year, certain dual-status taxpayers, and certain nonresident aliens married to U.S. citizens or residents.

In addition, data shown in these tables cover returns from taxpayers who did not meet the general or specific filing requirements but were eligible and did file for a refund or an earned income credit.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since most individuals use a calendar year period, nearly all returns were due by April 15, 1985. However, each taxpayer could be granted, upon request, one automatic four-month extension of time to file. U.S. citizens residing or traveling outside the United States and Puerto Rico on the due date were automatically granted (without requesting) a two-month extension.

\*This report was prepared under the direction of Susan Hostetter, Chief, Returns Analysis Section, Individual Statistics Branch. David Barker was responsible for overall production. Text was prepared by Terry Smith and Bonnye Walker, and was reviewed by David Paris, Assistant Branch Chief, Individual Statistics Branch. Typing support was provided by Dorothy Farmer.

Table A.--Selected Income and Tax Items for Selected Years, 1970-1984

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1970	1975	1980	1983	1984	Percent change, 1983 to 1984
	(1)	(2)	(3)	(4)	(5)	(6)
All returns .....	74,279,831	82,229,332	93,902,469	96,321,310	99,438,708	3.2
Form 1040 returns .....	N/A	54,527,726	57,122,592	61,211,264	64,533,502	5.4
Form 1040A returns .....	N/A	27,701,606	36,779,877	19,453,863	18,431,641	-5.3
Form 1040EZ returns .....	N/A	N/A	N/A	15,656,183	16,473,565	5.2
Total income, amount .....	639,357,791	962,886,872	1,642,345,558	2,023,982,876	2,229,649,431	10.2
Adjusted gross income less deficit.....	631,692,540	947,784,873	1,613,731,497	1,942,589,865	2,139,904,356	10.2
Salaries and wages:						
Number of returns .....	66,965,659	73,520,046	83,802,109	83,120,588	85,925,617	3.4
Amount .....	531,883,892	795,399,462	1,349,842,802	1,644,572,655	1,807,137,587	9.9
Interest received:						
Number of returns .....	32,630,355	40,378,240	49,019,575	57,076,334	62,059,703	8.7
Amount .....	22,021,267	43,433,554	102,009,444	153,805,163	176,369,305	14.7
Dividends in adjusted gross income:						
Number of returns .....	7,729,939	8,853,491	10,738,982	13,326,556	14,259,407	7.0
Amount .....	15,806,924	21,892,126	38,761,253	48,556,703	48,640,734	.2
Business or profession net income less loss:						
Number of returns .....	6,159,985	7,242,542	8,881,119	10,682,124	11,237,218	5.2
Amount .....	30,554,201	39,421,478	55,129,154	60,359,154	70,766,610	17.2
Net Capital gain less loss:						
Number of returns .....	7,962,663	7,574,823	9,970,921	10,917,709	12,558,688	15.0
Amount .....	9,006,683	14,071,893	30,029,074	49,407,678	54,519,368	10.3
Pensions and annuities in adjusted gross income:						
Number of returns .....	3,249,558	5,088,937	7,373,704	10,120,721	11,551,051	14.1
Amount .....	7,878,808	20,886,871	43,339,736	69,813,961	80,447,934	15.2
Rents and royalties net income less loss:						
Number of returns .....	6,557,498	7,143,812	8,208,132	8,643,803	9,100,525	5.3
Amount .....	3,232,817	5,202,078	4,105,381	-5,387,351	-9,482,800	-76.0
Partnership and S Corporations:						
Number of returns .....	n.a.	n.a.	n.a.	4,867,695	5,203,592	6.9
Amount .....	12,637,912	12,811,091	10,099,346	-527,556	-2,268,204	-329.9
Farm net income less loss:						
Number of returns .....	3,026,530	2,755,041	2,608,430	2,710,044	2,694,420	-.6
Amount .....	2,788,713	3,563,325	-1,792,466	-9,294,484	-13,095,506	-40.9
Total statutory adjustments:						
Number of returns .....	6,370,552	9,024,255	13,148,919	34,837,711	37,025,796	6.3
Amount .....	7,665,251	15,101,999	28,614,061	81,393,011	89,745,075	10.3
Individual Retirement Arrangement:						
Number of returns .....	N/A	1,211,794	2,564,421	13,613,167	15,232,856	11.9
Amount .....	N/A	1,436,443	3,430,894	32,060,627	35,374,424	10.3
Self-employed retirement (Keogh):						
Number of returns .....	591,655	595,892	568,936	656,038	648,958	-1.1
Amount .....	847,692	1,603,788	2,007,666	2,937,980	4,072,409	38.6
Married couple who both work:						
Number of returns .....	N/A	N/A	N/A	22,557,433	24,126,180	7.0
Amount .....	N/A	N/A	N/A	19,762,365	22,407,621	13.4
Exemptions:						
Number of exemptions .....	204,126,402	212,202,596	227,925,098	234,390,944	240,886,327	2.8
Number, age 65 or over .....	8,904,331	9,937,208	11,847,168	14,819,860	15,890,548	7.2
Total deductions:						
Number of returns .....	73,862,448	81,585,541	88,491,251	90,816,724	94,855,579	4.4
Amount .....	120,549,755	233,181,778	346,000,155	448,667,194 <sup>1/</sup>	499,585,197 <sup>1/</sup>	11.3
Total itemized deductions:						
Number of returns .....	35,430,047	26,074,061	28,950,282	35,230,292	38,203,092	8.4
Amount .....	88,178,487	122,260,601	218,028,139	309,633,773	358,876,015	15.9
Medical and dental expense .....	10,585,749	11,422,312	14,972,082	18,074,335	21,450,276	18.7
Taxes paid .....	32,014,673	44,141,289	69,404,275	99,750,645	115,245,288	15.5
Interest paid .....	23,929,477	38,885,282	91,187,006	134,691,655	158,176,338	17.4
Contributions .....	12,892,732	15,393,331	25,809,608	37,677,955	42,119,812	11.8
Taxable income:						
Number of returns .....	59,593,598	65,852,602	88,104,696	90,816,724	94,178,183	3.7
Amount .....	401,154,285	595,492,866	1,279,985,360	1,544,872,497	1,701,365,731	10.1
Income tax before credits:						
Number of returns .....	59,596,755	65,854,734	76,135,819	80,610,882	84,440,481	4.8
Amount .....	84,156,695 <sup>2/</sup>	132,452,044	256,294,315	279,841,890	306,686,024	9.6
Total tax credits <sup>3/</sup> .....	369,610	8,069,846	7,215,839	8,190,737	9,263,308	13.1
Child care credit .....	N/A	N/A	956,439	2,051,462	2,648,834	29.1
Credit for the elderly and disabled..	167,656	128,968	134,993	116,324	107,002	-8.0
Residential energy credit .....	N/A	N/A	562,141	549,024	645,093	17.5
Foreign tax credit .....	169,623	381,985	1,341,675	617,749	738,014	19.5
Investment credit .....	30,554	1,593,150	3,288,415	4,161,453	6,347,422	52.5
Income tax after credits .....	83,787,323	124,382,197	249,078,475	271,651,153	297,422,715	9.5
Total income tax:						
Number of returns .....	59,317,371	61,490,737	73,906,244	78,016,323	81,639,509	4.6
Amount .....	83,909,311	124,526,297	250,341,440	274,181,323	301,923,057	10.1

n.a. Not available

N/A Not applicable

<sup>1/</sup> Includes total itemized deductions, charitable contributions for nonitemizers, and zero bracket amount on nonitemized deductions.<sup>2/</sup> Includes surcharge of \$2,018,078,000.<sup>3/</sup> Includes credits not shown separately below.

NOTE: Detail may not add to total because of rounding.



CHANGES IN LAW

As a result of the Tax Reform Act of 1984, the 1983 Social Security Amendments Act and Railroad Retirement Solvency Act, and the Tax Equity and Fiscal Responsibility Act of 1982, certain new tax provisions affected 1984 income tax returns. Most of these tax law changes pertaining to individual returns are reflected in this report. Likewise, the final tax rate reduction mandated by the Economic Recovery Act of 1981 is reflected in the 1984 tax tables and tax rate schedules.

All major changes are listed below in alphabetical order.

Section 3 contains more detailed explanations and definitions of terms used in this report.

Backup Withholding

For Tax Year 1984, a backup withholding rule was enacted to insure that certain income payments were reported and that income tax was collected for them. Such payments, reported by financial institutions or other businesses, were generally not subject to withholding. However, if the taxpayer failed to comply with any of the following conditions the financial institution or business would have enforced a 20 percent backup withholding:

- (1) providing the financial institution or business the correct social security or other taxpayer identification number in the required manner,
- (2) providing adequate certification to allow exemption from backup withholdings, or
- (3) accurately reporting all interest, dividends, and other reportable payments for the previous year.

Capital Gain Holding Period

The capital gain holding period for certain assets acquired during Tax Year 1984 was reduced. For long-term gains or losses from assets purchased after June 22, 1984, the holding period was reduced from "more than one year" to "more than six months". For short-term gains or losses from assets acquired after June 22, 1984, the holding period was reduced to six months or less.

Contributions Deduction for Nonitemizers

Beginning with Tax Year 1984, taxpayers who did not itemize deductions could deduct 25 percent of the first \$300 (\$150 if married filing separately) of qualifying charitable contributions. Therefore, taxpayers could deduct as much as \$75 (\$37.50 if married filing separately) in computing taxable income.

For Tax Years 1982 and 1983, the deduction of 25 percent of contributions applied only to the first \$100 (\$50 if married filing separately) of qualifying contributions thus limiting the deductible amount to \$25 (\$12.50 if married filing separately).

Credit for the Elderly and Permanently and Totally Disabled

For Tax Year 1984, the eligibility requirements for the credit for the elderly were changed. The requirements were modified to include certain taxpayers previously eligible for the disability income exclusion (repealed for Tax Year 1984). The new credit for the elderly and permanently and totally disabled

applied to individuals (1) who were age 65 or older or (2) who were under age 65, retired with a permanent and total disability, and who received taxable income from a public or private employer because of that disability.

Qualifying individuals determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. However, permanently and totally disabled individuals under age 65 had to determine their base amount as the lesser of the allowable amount or taxable disability income. The base amount for both qualifying groups was further reduced by the sum of nontaxable social security benefits, railroad retirement and veterans pensions, other nontaxable pensions, and one-half of adjusted gross income in excess of a set amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of the base amount.

Foreign Earned Income Exclusion

The scheduled \$5,000 increase in the foreign earned income exclusion did not become effective for Tax Year 1984, but was delayed until Tax Year 1988. Thus the maximum exclusion was still limited to \$80,000. For Tax Year 1984, the limit for deduction of "reasonable" amounts of employer-provided foreign housing increased by \$263 to \$6,878.

General Business Credit

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, and alcohol fuels credit were each separately computed and the totals were combined into a new single credit, the general business credit. Taxpayers claiming more than one of the business credits were required to summarize them on a new form, Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for married persons filing separately) of "adjusted tax liability" plus 85 percent of the excess. If the current year general business credit exceeded the tax liability limitation and could not be used for Tax Year 1984, the unused amount could be carried back to the three preceding tax years. Any unused credit after carryback could be carried forward for 15 years after the year of the credit. Additionally, all carryforwards of unused investment credit, jobs credit, and alcohol fuels credit from 1983 were added together and reported on Form 3800.

Taxpayers claiming a single credit or the carry-forward for a single credit did not have to file Form 3800, but were required to use only the appropriate form for the particular credit or credit carryforward.

Income Averaging

Beginning for 1984, the computation for income averaging changed. The base period was reduced from four years to three years, thus only including the three years immediately preceding the computation year. In addition, the taxpayer's taxable income for 1984 had to exceed 140 percent of average taxable income for the three-year base period. Previously, the taxpayer's current-year taxable income only had to exceed 120 percent of the average base period income.

Individual Retirement Arrangements

Beginning with Tax Year 1984, deductions for an Individual Retirement Arrangement (IRA) were allowed

only for contributions made prior to the filing due date of the return, in most cases, April 15, 1985. Previously taxpayers could make IRA contributions until the due date for filing their returns, including extensions of time to file.

#### Medical and Dental Expenses

For Tax Year 1984, amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. In addition, taxpayers could deduct a maximum of \$50 per day for certain lodging expenses incurred for medical care. The medical and dental expense deduction was still limited to the excess over 5 percent of adjusted gross income.

#### Nonbusiness Casualty and Theft Losses

For Tax Year 1984, taxpayers were still allowed to deduct unreimbursed nonbusiness casualty and theft losses to the extent that the net loss for each such casualty or theft exceeded \$100 and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. However, if the computation of a single nonbusiness casualty or theft loss resulted in a gain, the amount was treated as a capital gain and reported on the Schedule O. Gains were realized if total reimbursements exceeded total cost or fair market value for the items. Depending on the holding period for the lost asset, the amounts were treated as either short or long-term capital gains.

#### Social Security and Railroad Retirement Benefits

As a result of the 1983 Social Security Amendments and Railroad Retirement Solvency Acts, a percentage of social security benefits (or tier 1 railroad retirement benefits) were subject to tax for Tax Year 1984. The amount of benefits that had to be included in taxable income was the lesser of half the benefits received for the year or half the excess over a specified base amount of the sum of the taxpayer's modified adjusted gross income (AGI) and half of the benefits. Modified adjusted gross income was the taxpayer's AGI plus the following:

- (1) any tax-exempt interest,
- (2) the two-earner married couple deduction,
- (3) the foreign earned income exclusion and the foreign housing deduction, and
- (4) the exclusion for income from U.S. possessions and Puerto Rico.

The base amount that applied was \$25,000 for single persons, \$32,000 for married couples filing jointly, \$25,000 for married persons filing separately and not living with their spouse, and zero for married persons filing separately and living together.

Tier 2 railroad retirement benefits were treated as pension and annuity income, such as those paid by private firms. Consequently, these benefits were subject to Federal income tax. Other payments received under the Railroad Unemployment Insurance Act that were not compensation for on-the-job injuries were also taxable.

#### Tax Rate Reduction

The final 10 percent tax rate reduction, mandated by the Economic Recovery Tax Act of 1981, was reflected in the 1984 tax tables and tax rate schedules.

#### Total Tax Credits

As a result of the Tax Reform Act of 1984 the credits portion of Form 1040 was revised. A new category, "total personal credits", was introduced. The credit consisted of the child care credit, credit for the elderly and permanently and totally disabled, residential energy credit, and political contributions credit. The sum of these credits was subtracted from "income tax before credits" to arrive at "income tax after personal credits," also a new category.

For purposes of this report, the remaining credits are the foreign tax credit, general business credit, research and experimentation credit, and "other" tax credits.

#### SAMPLE SELECTION

The statistics in this report were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service (IRS) Centers during Calendar Year 1985. The total sample of 94,422 returns was selected from a population of 99,579,174 returns.

All returns processed during 1985 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those returns that contained no income information were excluded from the tables in this report. Sample returns representing approximately 140,000 returns were excluded from the tables.

The estimates in this report are intended to represent all returns filed for Income Year 1984. While about 98 percent of the returns processed during Calendar Year 1985 were for Income Year 1984, a few were for noncalendar years ending during 1984 and 1985 and some were returns for prior years. Returns for prior years were used in place of 1984 returns received and processed after December 31, 1985. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1985. Therefore, data for Tax Year 1984 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1985.

#### SAMPLE DESIGN AND SELECTION CRITERIA

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the National Computer Center during Calendar Year 1985 were stratified, by computer, into sample strata. These strata were based on the larger of total income or total loss amounts and the size of business plus farm receipts. In addition they were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) From Business or Profession; and a Schedule F, Farm Income and Expenses. Nineteen variables were used to derive the total income and loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the Social Security Number (SSN) and the second method used ending digits of random



numbers generated from transformations of the SSN. The sampling rates ranged from 0.03 percent to 100 percent.

Table B contains the number of returns in the population and sample by sample stratum for the United States and State Groups. The State Groups were formed on the basis of total number of Forms 1040, 1040A, and 1040EZ filed for each State. The sampling rates of each State Group were identical. A comparison of the population counts in Table B with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded approximately 140,000 returns (see above).

#### METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computing population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44. One set of weighting factors was computed for each State Group. These two sets of weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

#### SAMPLING VARIABILITY AND CONFIDENCE INTERVALS

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 1.4 CV contains computed CV's for many estimates in this report. The CV's were derived from using the sum-of-squares method.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from Table 1.4, the amount estimate,  $X$ , for State income tax refunds is \$7.038 billion and its related coefficient of variation,  $CV(X)$ , is 1.43 percent. The standard deviation (error) of the estimate,  $SE(X)$ , is needed to construct the interval estimate and its coefficient of variation:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$7.038 \text{ billion}) \cdot (0.0143) \\ &= \$0.101 \text{ billion} \end{aligned}$$

This  $SE(X)$  value is then subtracted from and added to the estimate,  $X$ , to construct a 68 percent confidence interval estimate. The interval is calculated using the formula:

$$(X - SE(X)) \leq Y \leq (X + SE(X))$$

where  $Y$  is the population value estimated by  $X$ . Based on these data, the interval estimate is from \$6.937 billion ( $7.038 - 0.101$ ) to \$7.139 billion ( $7.038 + 0.101$ ).

A conclusion that the average estimate of State Income Tax Refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the  $SE(X)$  value by two. For these data, the resulting interval would be from 6.836 billion to \$7.240 billion.

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (\*\*) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained by writing to the Statistics of Income Division, O:R:S:I, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.

#### PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been included in salaries and wages in the sample record.

Quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent data. In addition, these tests identified items and areas of returns where SOI editors were required to transcribe additional data that is not available from revenue processing files.

After the completion of service center review, data were further validated, tested, and lastly balanced at the Detroit Data Center. Adjustments and imputation for selected fields were used to make each record internally consistent. Data were then tabulated.

A small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality measurement evaluation.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

## Individual Returns/1984

Table B.--Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1984

Description of the sample strata	Number of Returns					
	United States totals <sup>1</sup>		State Group A <sup>2</sup>		State Group C <sup>3</sup>	
	Population count	Sample count	Population count	Sample count	Population count	Sample count
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total.....	99,579,174	94,422	6,619,216	5,273	92,959,958	89,149
Form 1040 returns only with adjusted gross income of \$200,000 and over with no income tax after credits and no additional tax for tax preferences, total.....	674	674	31	31	643	643
Form 1040 returns only with combined Schedule C (business or profession) net profit or net loss of \$200,000 and over, total.....	12,118	12,118	610	610	11,508	11,508
Larger of total income amounts or total loss amounts and Size of business receipts plus farm receipts						
Forms 1040 only with Form 2555.....	166,543	131	-	-	166,543	131
Under \$1,000,000.....	166,486	74	-	-	166,486	74
\$1,000,000 and over.....						
Under \$1,000,000.....	57	57	-	-	57	57
Forms 1040 only with Form 1116, but without Form 2555.....	389,607	3,066	21,552	122	368,055	2,944
Under \$1,000,000.....	386,610	69	21,435	5	365,175	64
\$1,000,000 and over.....						
Under \$1,000,000.....	2,997	2,997	117	117	2,880	2,880
Forms 1040 only with Schedule C, but without a Form 2555 or Form 1116.....	11,695,624	22,739	878,890	1,355	10,816,734	21,384
Under \$20,000.....	4,643,296	2,722	371,701	214	4,271,595	2,508
\$20,000 under \$50,000.....						
Under \$20,000.....	4,996,803	4,509	377,380	330	4,619,423	4,179
\$50,000 under \$100,000.....						
Under \$50,000.....	1,571,102	3,138	101,883	207	1,469,219	2,931
\$100,000 under \$200,000.....						
Under \$100,000.....	363,418	2,152	21,745	149	341,673	2,003
\$200,000 under \$500,000.....						
Under \$200,000.....	97,520	2,702	5,081	128	92,439	2,574
\$500,000 under \$1,000,000.....						
Under \$500,000.....	16,242	3,267	787	152	15,455	3,115
\$1,000,000 under \$2,000,000.....						
Under \$1,000,000.....	5,018	2,024	217	79	4,801	1,945
\$2,000,000 under \$5,000,000.....						
Under \$2,000,000.....	1,772	1,772	73	73	1,699	1,699
\$5,000,000 and over.....						
Under \$5,000,000.....	453	453	23	23	430	430
Forms 1040 only with Schedule F, but without Form 2555, Form 1116, or Schedule C.....	2,115,190	3,160	197,105	251	1,918,085	2,909
Under \$20,000.....	893,609	188	91,586	21	802,023	167
\$20,000 under \$50,000.....						
Under \$20,000.....	898,517	282	78,754	24	819,763	258
\$50,000 under \$100,000.....						
Under \$50,000.....	237,973	225	19,656	18	218,317	207
\$100,000 under \$200,000.....						
Under \$100,000.....	57,136	252	5,016	23	52,120	229
\$200,000 under \$500,000.....						
Under \$200,000.....	21,939	382	1,671	28	20,268	354
\$500,000 under \$1,000,000.....						
Under \$500,000.....	4,189	619	308	56	3,881	563
\$1,000,000 under \$2,000,000.....						
Under \$1,000,000.....	1,232	617	73	40	1,159	577
\$2,000,000 under \$5,000,000.....						
Under \$2,000,000.....	438	438	35	35	403	403
\$5,000,000 and over.....						
Under \$5,000,000.....	157	157	6	6	151	151
Forms 1040, 1040A and 1040EZ without a Form 2555, Form 1116, Schedule C, or Schedule F.....	85,199,418	52,534	5,521,028	2,904	79,678,390	49,630
Under \$20,000.....	50,995,063	12,822	3,427,195	862	47,567,868	11,950
\$20,000 under \$50,000.....	27,983,842	11,312	1,766,366	703	26,217,476	10,609
\$50,000 under \$100,000.....	5,350,231	7,904	284,343	424	5,065,888	7,430
\$100,000 under \$200,000.....	658,361	3,649	33,498	184	624,863	3,455
\$200,000 under \$500,000.....	175,018	4,384	8,043	204	166,975	4,180
\$500,000 under \$1,000,000.....	25,959	5,211	1,089	205	24,870	5,006
\$1,000,000 under \$2,000,000.....	7,600	3,908	346	174	7,254	3,734
\$2,000,000 under \$5,000,000.....	2,632	2,632	116	116	2,516	2,516
\$5,000,000 and over.....	712	712	32	32	680	630

<sup>1</sup>Three State Groups (A, B and C) were available for use in the sample design, however, State Group B was empty.

<sup>2</sup>State Group A contains returns from the District of Columbia and the following states: Alaska, Delaware, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Utah, Vermont, West Virginia, and Wyoming.

<sup>3</sup>State Group C includes returns from those states that are not included in State Group A and the following: Puerto Rico, the Office of International Operations and those taxpayers having APO/FPO addresses.

LIMITATIONS OF THE DATA

Cash contributions to a single organization of more than \$3,000 were reported separately from other cash contributions as an itemized deduction on the Schedule A, and these data are shown separately in the statistics. For Tax Years 1982, 1983, and 1984, a processing error caused any contribution amount of more than \$3,000 to be classified as a contribution

to a single organization if there were no contributions to a single organization reported. Thus, cash contributions of \$3,000 or more to a single organization were overstated for those years, and cash contributions under \$3,000 to a single organization were understated. The error was estimated to be \$5.0 billion for Tax Year 1984, \$4.4 billion for Tax Year 1983, and \$3.6 billion for Tax Year 1982.





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\*Production and review of tables was coordinated by June Walters. David Barker, William Bradley, Dorothy Collins, Marshall Epstein, John Labate, Martha Shiley, Terry Smith and Norman Waits were responsible for specific tables.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Percent of total
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Total.....	99,438,708	100.0	2,139,904,356	100.0	21,520	81,639,509	100.0	2,097,045,567	100.0	
No adjusted gross income .....	1,003,708	1.0	-33,323,253	—	-33,200	20,994	( <sup>1</sup> )	-1,473,844	—	
\$1 under \$1,000 .....	2,325,440	2.3	1,338,809	0.1	576	*4,019	( <sup>1</sup> )	*3,028	( <sup>1</sup> )	
\$1,000 under \$2,000 .....	3,476,036	3.5	5,228,676	0.2	1,504	256,255	0.3	388,093	( <sup>1</sup> )	
\$2,000 under \$3,000 .....	3,407,724	3.4	8,504,205	0.4	2,496	171,238	0.2	433,011	( <sup>1</sup> )	
\$3,000 under \$4,000 .....	3,420,074	3.4	11,962,961	0.6	3,498	1,736,685	2.1	6,295,042	0.3	
\$4,000 under \$5,000 .....	3,610,463	3.6	16,188,238	0.8	4,484	2,426,449	3.0	10,864,953	0.5	
\$5,000 under \$6,000 .....	3,255,669	3.3	17,941,036	0.8	5,511	2,226,769	2.7	12,267,262	0.6	
\$6,000 under \$7,000 .....	3,328,765	3.3	21,676,669	1.0	6,512	2,139,884	2.6	13,915,030	0.7	
\$7,000 under \$8,000 .....	3,361,116	3.4	25,264,653	1.2	7,517	2,475,545	3.0	18,617,279	0.9	
\$8,000 under \$9,000 .....	3,431,815	3.5	29,123,892	1.4	8,486	2,867,577	3.5	24,372,447	1.2	
\$9,000 under \$10,000 .....	3,071,313	3.1	29,167,289	1.4	9,497	2,765,114	3.4	26,279,273	1.3	
\$10,000 under \$11,000 .....	2,980,560	3.0	31,222,960	1.5	10,476	2,792,497	3.4	29,253,046	1.4	
\$11,000 under \$12,000 .....	2,996,644	3.0	34,453,733	1.6	11,497	2,821,141	3.5	32,440,485	1.5	
\$12,000 under \$13,000 .....	2,881,335	2.9	35,985,646	1.7	12,489	2,753,534	3.4	34,399,447	1.6	
\$13,000 under \$14,000 .....	2,756,859	2.8	37,236,428	1.7	13,507	2,623,144	3.2	35,445,709	1.7	
\$14,000 under \$15,000 .....	2,445,688	2.5	35,423,944	1.7	14,484	2,393,485	2.9	34,666,043	1.7	
\$15,000 under \$16,000 .....	2,472,211	2.5	38,273,203	1.8	15,481	2,424,119	3.0	37,529,079	1.8	
\$16,000 under \$17,000 .....	2,421,622	2.4	39,922,411	1.9	16,486	2,370,686	2.9	39,085,613	1.9	
\$17,000 under \$18,000 .....	2,381,676	2.4	41,661,586	1.9	17,493	2,347,523	2.9	41,061,293	2.0	
\$18,000 under \$19,000 .....	2,179,865	2.2	40,351,087	1.9	18,511	2,131,408	2.6	39,457,700	1.9	
\$19,000 under \$20,000 .....	2,029,085	2.0	39,569,415	1.8	19,501	2,003,135	2.5	39,063,056	1.9	
\$20,000 under \$25,000 .....	8,815,390	8.9	198,021,274	9.3	22,463	8,702,306	10.7	195,493,924	9.3	
\$25,000 under \$30,000 .....	7,635,404	7.7	209,274,643	9.8	27,408	7,547,355	9.2	206,830,967	9.9	
\$30,000 under \$40,000 .....	11,075,106	11.1	384,207,790	18.0	34,691	11,005,904	13.5	381,861,978	18.2	
\$40,000 under \$50,000 .....	5,963,041	6.0	264,922,227	12.4	44,427	5,946,773	7.3	264,201,427	12.6	
\$50,000 under \$75,000 .....	4,657,702	4.7	275,046,849	12.9	59,052	4,637,722	5.7	273,834,369	13.1	
\$75,000 under \$100,000 .....	1,049,444	1.1	89,289,787	4.2	85,083	1,045,455	1.3	88,940,952	4.2	
\$100,000 under \$200,000 .....	761,193	0.8	100,041,518	4.7	131,427	759,565	0.9	99,833,885	4.8	
\$200,000 under \$500,000 .....	199,711	0.2	57,509,846	2.7	287,966	199,284	0.2	57,388,854	2.7	
\$500,000 under \$1,000,000 .....	29,215	( <sup>1</sup> )	19,729,296	0.9	675,314	29,144	( <sup>1</sup> )	19,681,104	0.9	
\$1,000,000 or more .....	14,834	( <sup>1</sup> )	34,687,437	1.6	2,338,374	14,800	( <sup>1</sup> )	34,615,061	1.7	

Size and accumulated size of adjusted gross income	Taxable returns — Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —		Average income tax (dollars)
Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	3,698
No adjusted gross income .....	—	—	—	9,925	46,710	( <sup>1</sup> )	418,860	0.1	( <sup>1</sup> )	28.4
\$1 under \$1,000 .....	—	—	( <sup>1</sup> )	*3,977	*119	( <sup>1</sup> )	*929	( <sup>1</sup> )	( <sup>1</sup> )	30.7
\$1,000 under \$2,000 .....	256,246	697,813	( <sup>1</sup> )	256,246	12,816	( <sup>1</sup> )	12,916	( <sup>1</sup> )	1.9	3.3
\$2,000 under \$3,000 .....	171,018	585,838	( <sup>1</sup> )	171,017	27,188	( <sup>1</sup> )	31,736	( <sup>1</sup> )	5.4	7.3
\$3,000 under \$4,000 .....	1,735,446	4,764,252	0.3	1,736,556	115,409	( <sup>1</sup> )	117,211	( <sup>1</sup> )	2.5	1.9
\$4,000 under \$5,000 .....	2,426,412	8,327,152	0.5	2,426,411	311,367	0.1	312,957	0.1	3.8	2.9
\$5,000 under \$6,000 .....	2,226,717	9,538,409	0.6	2,226,717	504,271	0.2	505,165	0.2	5.3	4.1
\$6,000 under \$7,000 .....	2,139,844	11,085,228	0.7	2,139,674	723,423	0.2	727,869	0.2	6.6	5.2
\$7,000 under \$8,000 .....	2,475,505	14,761,809	0.9	2,475,506	1,048,006	0.4	1,048,607	0.3	7.1	5.6
\$8,000 under \$9,000 .....	2,865,869	19,105,042	1.1	2,867,075	1,426,231	0.5	1,434,675	0.5	7.5	5.9
\$9,000 under \$10,000 .....	2,765,107	20,618,483	1.2	2,763,399	1,667,938	0.6	1,671,498	0.6	8.1	6.4
\$10,000 under \$11,000 .....	2,792,231	22,782,351	1.4	2,791,730	1,935,709	0.7	1,946,422	0.6	8.5	6.7
\$11,000 under \$12,000 .....	2,820,609	25,751,208	1.5	2,820,109	2,373,049	0.8	2,383,670	0.8	9.3	7.3
\$12,000 under \$13,000 .....	2,753,485	27,344,985	1.6	2,753,485	2,628,449	0.9	2,629,836	0.9	9.6	7.6
\$13,000 under \$14,000 .....	2,623,080	28,539,795	1.7	2,622,580	2,920,065	1.0	2,923,148	1.0	10.2	8.2
\$14,000 under \$15,000 .....	2,393,480	27,970,487	1.7	2,393,479	2,908,623	1.0	2,908,755	1.0	10.4	8.4
\$15,000 under \$16,000 .....	2,423,599	30,355,294	1.8	2,423,562	3,272,451	1.1	3,280,654	1.1	10.8	8.7
\$16,000 under \$17,000 .....	2,370,564	31,586,381	1.9	2,368,777	3,499,790	1.2	3,504,669	1.2	11.1	8.9
\$17,000 under \$18,000 .....	2,347,335	33,504,615	2.0	2,346,833	3,908,594	1.3	3,913,821	1.3	11.7	9.5
\$18,000 under \$19,000 .....	2,131,407	32,104,819	1.9	2,131,407	3,860,629	1.3	3,861,368	1.3	12.0	9.8
\$19,000 under \$20,000 .....	2,002,238	32,050,226	1.9	2,001,665	3,916,553	1.3	3,930,509	1.3	12.3	10.1
\$20,000 under \$25,000 .....	8,701,322	159,838,216	9.6	8,695,395	20,932,593	7.0	20,985,028	7.0	13.1	10.7
\$25,000 under \$30,000 .....	7,546,888	166,901,302	10.0	7,544,613	23,777,417	8.0	23,793,004	7.9	14.3	11.5
\$30,000 under \$40,000 .....	11,004,570	304,314,361	18.2	10,998,131	48,474,552	16.3	48,605,229	16.1	16.0	12.7
\$40,000 under \$50,000 .....	5,944,308	209,940,131	12.6	5,935,546	38,533,616	13.0	38,675,241	12.8	18.4	14.6
\$50,000 under \$75,000 .....	4,634,459	214,344,536	12.8	4,621,458	46,890,687	15.8	47,355,174	15.7	22.1	17.3
\$75,000 under \$100,000 .....	1,043,940	69,079,348	4.1	1,037,729	18,456,380	6.2	18,759,377	6.2	27.2	21.1
\$100,000 under \$200,000 .....	757,576	77,445,628	4.6	752,994	24,968,717	8.4	25,762,519	8.5	33.3	33.97
\$200,000 under \$500,000 .....	198,455	44,182,387	2.6	197,841	17,908,195	6.0	18,775,081	6.2	42.5	32.7
\$500,000 under \$1,000,000 .....	28,928	15,796,695	0.9	28,858	7,132,513	2.4	7,526,585	2.5	47.6	38.2
\$1,000,000 or more .....	14,723	27,930,579	1.7	14,704	13,250,656	4.5	14,120,545	4.7	50.6	40.8

Footnote(s) at end of table.



Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total <sup>1</sup>	Average (dollars)			Amount	Percent of total <sup>1</sup>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Cumulated from Smallest Size of Adjusted Gross Income</b>										
No adjusted gross income .....	1,003,708	1.0	-33,323,253	—	-33,200	20,994	( <sup>2</sup> )	-1,473,844	—	—
\$1 under \$1,000 .....	2,325,440	2.3	1,338,809	0.1	576	4,019	( <sup>2</sup> )	3,028	( <sup>2</sup> )	( <sup>2</sup> )
\$1 under \$2,000 .....	5,801,476	5.8	6,567,485	0.3	1,132	260,274	0.3	391,121	( <sup>2</sup> )	( <sup>2</sup> )
\$1 under \$3,000 .....	9,209,200	9.3	15,071,690	0.7	1,637	431,521	0.5	824,131	( <sup>2</sup> )	( <sup>2</sup> )
\$1 under \$4,000 .....	12,629,274	12.7	27,034,651	1.2	2,141	2,168,197	2.7	7,119,174	0.3	0.3
\$1 under \$5,000 .....	16,239,737	16.3	43,222,889	2.0	2,662	4,594,646	5.6	17,984,127	0.9	0.9
\$1 under \$6,000 .....	19,495,406	19.6	61,163,925	2.8	3,137	6,821,415	8.4	30,251,389	1.4	1.4
\$1 under \$7,000 .....	22,824,171	23.0	82,840,594	3.6	3,630	8,961,299	11.0	44,166,419	2.1	2.1
\$1 under \$8,000 .....	26,185,287	26.3	108,105,247	5.0	4,128	11,436,844	14.0	62,783,698	3.0	3.0
\$1 under \$9,000 .....	29,617,102	29.8	137,229,140	6.3	4,633	14,304,421	17.5	87,156,145	4.2	4.2
\$1 under \$10,000 .....	32,688,415	32.9	166,396,428	7.7	5,090	17,069,535	20.9	113,435,418	5.4	5.4
\$1 under \$11,000 .....	35,668,975	35.9	197,619,389	9.1	5,540	19,662,032	24.3	142,688,464	6.8	6.8
\$1 under \$12,000 .....	38,665,619	38.9	232,073,122	10.7	6,002	22,683,173	27.8	175,128,949	8.3	8.3
\$1 under \$13,000 .....	41,546,954	41.8	268,058,768	12.3	6,452	25,436,707	31.2	209,528,396	10.0	10.0
\$1 under \$14,000 .....	44,303,813	44.6	305,295,196	14.0	6,891	28,059,851	34.4	244,974,105	11.7	11.7
\$1 under \$15,000 .....	46,749,501	47.0	340,719,140	15.7	7,268	30,453,336	37.3	279,640,148	13.3	13.3
\$1 under \$16,000 .....	49,221,712	49.5	378,992,343	17.4	7,700	32,677,455	40.3	317,169,227	15.1	15.1
\$1 under \$17,000 .....	51,643,334	51.9	418,914,754	19.3	8,112	35,248,141	43.2	356,254,840	17.0	17.0
\$1 under \$18,000 .....	54,025,010	54.3	460,576,339	21.2	8,525	37,595,664	46.1	397,316,134	18.9	18.9
\$1 under \$19,000 .....	56,204,875	56.5	500,927,427	23.0	8,913	39,727,072	48.7	436,773,833	20.8	20.8
\$1 under \$20,000 .....	58,233,960	58.6	540,496,842	24.9	9,281	41,730,207	51.1	475,836,889	22.7	22.7
\$1 under \$25,000 .....	67,049,350	67.4	738,518,116	34.0	11,015	50,432,513	61.8	671,330,813	32.0	32.0
\$1 under \$30,000 .....	74,684,754	75.1	947,792,759	43.6	12,691	57,979,868	71.0	878,161,780	41.8	41.8
\$1 under \$40,000 .....	85,759,860	86.2	1,332,000,549	61.3	15,532	68,985,772	84.5	1,260,023,758	60.0	60.0
\$1 under \$50,000 .....	91,722,901	92.2	1,586,922,776	73.5	17,410	74,932,545	91.8	1,524,225,185	72.6	72.6
\$1 under \$75,000 .....	96,380,603	96.9	1,871,969,625	86.1	19,423	79,570,267	97.5	1,798,059,554	85.7	85.7
\$1 under \$100,000 .....	97,430,047	98.0	1,961,259,411	90.2	20,130	80,615,722	98.7	1,887,000,506	89.9	89.9
\$1 under \$200,000 .....	98,191,240	98.7	2,061,300,830	94.8	20,993	81,375,287	99.7	1,986,834,391	94.7	94.7
\$1 under \$500,000 .....	98,390,951	98.9	2,118,810,875	97.5	21,535	81,574,571	99.9	2,044,223,246	97.4	97.4
\$1 under \$1,000,000 .....	98,420,166	99.0	2,138,540,171	98.4	21,729	81,603,715	100.0	2,063,904,349	98.4	98.4
\$1 or more .....	98,435,000	99.0	2,173,227,608	100.0	22,078	81,618,515	100.0	2,098,519,410	100.0	100.0
<b>All returns .....</b>	<b>99,438,708</b>	<b>100.0</b>	<b>2,139,904,356</b>	<b>98.5</b>	<b>21,520</b>	<b>81,639,509</b>	<b>100.0</b>	<b>2,097,045,567</b>	<b>99.9</b>	<b>99.9</b>

Size and accumulated size of adjusted gross income	Taxable returns — Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(20)
<b>Cumulated from Smallest Size of Adjusted Gross Income</b>										
No adjusted gross income .....	—	—	—	9,925	46,710	( <sup>2</sup> )	418,860	0.1	( <sup>2</sup> )	19,951
\$1 under \$1,000 .....	—	—	—	3,977	119	( <sup>2</sup> )	929	( <sup>2</sup> )	( <sup>2</sup> )	231
\$1 under \$2,000 .....	256,246	697,813	( <sup>2</sup> )	260,223	12,935	( <sup>2</sup> )	13,845	( <sup>2</sup> )	2.0	53
\$1 under \$3,000 .....	427,264	1,283,651	0.1	431,240	40,123	( <sup>2</sup> )	45,581	( <sup>2</sup> )	3.6	106
\$1 under \$4,000 .....	2,162,710	6,047,902	0.4	2,167,796	155,532	0.1	162,791	0.1	2.7	75
\$1 under \$5,000 .....	4,589,122	14,375,054	0.9	4,594,207	466,899	0.2	475,748	0.2	3.3	104
\$1 under \$6,000 .....	6,815,839	23,913,464	1.4	6,820,924	971,170	0.3	980,914	0.3	4.1	144
\$1 under \$7,000 .....	8,955,683	34,998,691	2.1	8,960,598	1,694,593	0.6	1,708,782	0.6	4.9	191
\$1 under \$8,000 .....	11,431,188	49,760,500	3.0	11,436,104	2,742,599	0.9	2,757,389	0.9	5.5	241
\$1 under \$9,000 .....	14,297,057	68,865,543	4.1	14,303,179	4,168,829	1.4	4,192,064	1.4	6.1	293
\$1 under \$10,000 .....	17,062,164	89,484,025	5.4	17,066,578	5,836,767	2.0	5,863,562	1.9	6.6	344
\$1 under \$11,000 .....	19,854,395	112,266,376	6.7	19,858,308	7,772,476	2.6	7,809,984	2.6	7.0	393
\$1 under \$12,000 .....	22,675,004	138,017,584	8.3	22,678,417	10,145,525	3.4	10,193,655	3.4	7.4	449
\$1 under \$13,000 .....	25,428,489	165,362,569	9.9	25,431,902	12,773,974	4.3	12,823,490	4.2	7.8	504
\$1 under \$14,000 .....	28,051,569	193,902,363	11.6	28,054,482	15,694,040	5.3	15,746,638	5.2	8.1	561
\$1 under \$15,000 .....	30,445,049	221,872,850	13.3	30,447,961	18,602,663	6.3	18,655,393	6.2	8.4	613
\$1 under \$16,000 .....	32,868,648	252,228,144	15.1	32,871,523	21,875,114	7.4	21,936,047	7.3	8.7	667
\$1 under \$17,000 .....	35,239,212	289,814,524	17.0	35,240,300	25,374,904	8.5	25,440,717	8.4	9.0	722
\$1 under \$18,000 .....	37,586,547	317,319,140	19.0	37,587,133	29,283,498	9.8	29,354,538	9.7	9.3	781
\$1 under \$19,000 .....	39,717,954	349,423,958	20.9	39,718,540	33,144,127	11.1	33,215,905	11.0	9.5	836
\$1 under \$20,000 .....	41,720,192	381,474,184	22.8	41,720,205	37,060,680	12.5	37,146,414	12.3	9.7	890
\$1 under \$25,000 .....	50,421,514	541,312,401	32.4	50,415,600	57,993,272	19.5	58,131,442	19.3	10.7	1,153
\$1 under \$30,000 .....	57,968,402	708,213,703	42.4	57,960,213	81,770,690	27.5	81,924,446	27.1	11.6	1,413
\$1 under \$40,000 .....	68,972,972	1,012,528,064	60.6	68,958,344	130,245,241	43.8	130,529,675	43.2	12.9	1,892
\$1 under \$50,000 .....	74,917,280	1,222,468,196	73.1	74,893,890	168,778,857	56.7	169,204,916	56.0	13.8	2,258
\$1 under \$75,000 .....	79,551,739	1,436,812,731	86.0	79,515,348	215,659,540	72.5	216,560,090	71.7	15.1	2,722
\$1 under \$100,000 .....	80,595,679	1,505,892,079	90.1	80,553,077	234,115,924	78.7	235,319,467	77.9	15.6	2,919
\$1 under \$200,000 .....	81,353,255	1,583,337,707	94.7	81,306,071	258,084,642	87.1	261,081,986	86.5	16.5	3,208
\$1 under \$500,000 .....	81,551,710	1,627,520,094	97.4	81,503,912	276,992,837	93.1	279,657,067	92.7	17.2	3,431
\$1 under \$1,000,000 .....	81,580,638	1,643,316,789	98.3	81,532,770	284,125,350	95.5	287,383,652	95.2	17.5	3,522
\$1 or more .....	81,595,361	1,671,247,368	100.0	81,547,474	297,376,006	100.0	301,504,197	99.9	18.0	3,694
<b>All returns .....</b>	<b>81,595,361</b>	<b>1,671,247,368</b>	<b>100.0</b>	<b>81,557,399</b>	<b>297,422,715</b>	<b>100.0</b>	<b>301,923,057</b>	<b>100.0</b>	<b>18.1</b>	<b>3,698</b>

Footnote(s) at end of table.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total <sup>1</sup>	Average (dollars)			Amount	Percent of total <sup>1</sup>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Cumulated from Largest Size of Adjusted Gross Income										
\$1,000,000 or more	14,834	( <sup>2</sup> )	34,687,437	1.6	2,338,374	14,800	( <sup>2</sup> )	34,615,061	1.6	
\$500,000 or more	44,049	( <sup>2</sup> )	54,416,733	2.5	1,235,368	43,944	0.1	54,296,165	2.6	
\$200,000 or more	243,760	0.2	111,926,679	5.2	459,168	243,228	0.3	111,685,019	5.3	
\$100,000 or more	1,004,953	1.0	211,968,197	9.8	210,923	1,002,793	1.2	211,518,904	10.1	
\$75,000 or more	2,054,397	2.1	301,257,984	13.9	146,641	2,048,248	2.5	300,459,856	14.3	
\$50,000 or more	6,712,099	6.7	576,304,832	26.5	85,861	6,685,970	8.2	574,294,225	27.4	
\$40,000 or more	12,675,140	12.7	841,227,060	38.7	66,368	12,632,743	15.5	838,495,652	40.0	
\$30,000 or more	23,750,246	23.9	1,225,434,849	56.4	51,597	23,638,647	29.0	1,220,357,630	56.2	
\$25,000 or more	31,385,650	31.6	1,434,709,493	66.0	45,712	31,186,002	38.2	1,427,188,597	66.0	
\$20,000 or more	40,201,040	40.4	1,632,730,767	75.1	40,614	39,888,308	48.9	1,622,682,521	77.3	
\$18,000 or more	42,230,125	42.5	1,672,300,182	77.0	39,600	41,891,443	51.3	1,661,745,577	79.2	
\$18,000 or more	44,409,990	44.7	1,712,651,269	78.8	38,565	44,022,851	53.9	1,701,203,276	81.1	
\$17,000 or more	46,791,666	47.1	1,754,312,855	80.7	37,492	46,370,374	56.8	1,742,264,570	83.0	
\$16,000 or more	49,213,286	49.5	1,794,235,265	82.6	36,458	48,741,060	59.7	1,781,350,183	84.8	
\$15,000 or more	51,685,499	52.0	1,832,508,468	84.3	35,455	51,165,179	62.7	1,818,879,262	86.7	
\$14,000 or more	54,131,187	54.4	1,867,932,412	86.0	34,508	53,558,664	65.6	1,853,545,305	88.3	
\$13,000 or more	56,886,046	57.2	1,905,168,840	87.7	33,490	56,181,808	68.8	1,888,991,015	90.0	
\$12,000 or more	59,769,381	60.1	1,941,154,486	89.3	32,477	58,935,342	72.2	1,923,390,461	91.7	
\$11,000 or more	62,766,025	63.1	1,975,608,220	90.9	31,476	61,756,483	75.6	1,955,830,946	93.2	
\$10,000 or more	65,746,585	66.1	2,006,831,180	92.3	30,524	64,548,980	79.1	1,985,083,992	94.6	
\$9,000 or more	68,817,898	69.2	2,035,998,469	93.7	29,585	67,314,094	82.5	2,011,363,265	95.8	
\$8,000 or more	72,249,713	72.7	2,065,122,361	95.0	28,583	70,181,671	86.0	2,035,735,712	97.0	
\$7,000 or more	75,610,829	76.0	2,090,387,014	96.2	27,647	72,657,216	89.0	2,054,352,891	97.8	
\$6,000 or more	78,939,594	79.4	2,112,063,683	97.2	26,755	74,797,100	91.6	2,068,268,021	98.6	
\$5,000 or more	82,195,263	82.7	2,130,004,720	98.0	25,914	77,023,869	94.3	2,080,535,283	99.1	
\$4,000 or more	85,805,726	86.3	2,146,192,958	98.8	25,012	79,450,318	97.3	2,091,400,237	99.7	
\$3,000 or more	89,225,800	89.7	2,158,155,918	99.3	24,188	81,187,003	99.4	2,097,695,279	100.0	
\$2,000 or more	92,633,524	93.2	2,166,660,123	99.7	23,390	81,358,241	99.7	2,098,128,290	100.0	
\$1,000 or more	96,109,560	96.7	2,171,888,799	99.9	22,598	81,614,496	100.0	2,098,516,383	100.0	
\$1 or more	98,435,000	99.0	2,173,227,608	100.0	22,078	81,618,515	100.0	2,098,519,410	100.0	
All returns	99,438,708	100.0	2,139,904,356	98.5	21,520	81,639,509	100.0	2,097,045,567	99.9	

Size and accumulated size of adjusted gross income	Taxable returns — Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Largest Size of Adjusted Gross Income											
\$1,000,000 or more	14,723	27,930,579	1.7	14,704	13,250,656	4.5	14,120,545	4.7	50.6	40.8	954,091
\$500,000 or more	43,651	43,727,274	2.6	43,562	20,383,169	6.9	21,647,130	7.2	49.5	39.9	492,607
\$200,000 or more	242,106	87,909,661	5.3	241,403	38,291,364	12.9	40,422,211	13.4	46.0	36.2	166,191
\$100,000 or more	999,682	165,355,289	9.9	994,397	63,260,081	21.3	66,184,730	21.9	40.0	31.3	66,000
\$75,000 or more	2,043,622	234,434,637	14.0	2,032,126	81,716,461	27.5	84,944,107	28.1	36.2	28.3	41,472
\$50,000 or more	6,678,081	448,779,173	26.9	6,653,584	128,597,148	43.2	132,299,281	43.8	28.5	23.0	19,788
\$40,000 or more	12,622,389	658,719,304	39.4	12,589,130	167,130,764	56.2	170,974,522	56.6	26.0	20.4	13,534
\$30,000 or more	23,626,959	963,033,665	57.6	23,587,261	215,605,316	72.5	219,579,750	72.7	22.8	18.0	9,289
\$25,000 or more	31,173,847	1,129,934,968	67.6	31,131,874	239,382,733	80.5	243,372,754	80.6	21.5	17.1	7,804
\$20,000 or more	39,875,169	1,289,773,184	77.2	39,827,269	260,315,326	87.5	264,357,782	87.6	20.5	16.3	6,627
\$19,000 or more	41,877,407	1,321,823,410	79.1	41,828,934	264,231,879	88.8	268,288,291	88.9	20.3	16.1	6,404
\$18,000 or more	44,008,814	1,353,928,229	81.0	43,960,341	268,092,508	90.1	272,149,659	90.1	20.1	16.0	6,182
\$17,000 or more	46,356,149	1,387,432,844	83.0	46,307,174	272,001,101	91.5	276,063,480	91.4	19.9	15.8	5,953
\$16,000 or more	48,726,713	1,419,019,225	84.9	48,675,951	275,500,891	92.6	279,568,149	92.6	19.7	15.7	5,736
\$15,000 or more	51,150,312	1,449,374,518	86.7	51,099,513	278,773,343	93.7	282,848,804	93.7	19.5	15.6	5,528
\$14,000 or more	53,543,792	1,477,345,005	88.4	53,492,992	281,681,966	94.7	285,757,559	94.6	19.3	15.4	5,335
\$13,000 or more	56,166,872	1,505,884,800	90.1	56,115,572	284,602,032	95.7	288,680,706	95.6	19.2	15.3	5,138
\$12,000 or more	58,920,357	1,533,229,784	91.7	58,869,057	287,230,481	96.6	291,310,542	96.5	19.0	15.1	4,943
\$11,000 or more	61,740,966	1,558,980,892	93.3	61,689,166	289,603,530	97.4	293,694,212	97.3	18.8	15.0	4,756
\$10,000 or more	64,533,197	1,581,763,343	94.6	64,480,896	291,539,239	98.0	295,640,635	97.9	18.7	14.9	4,580
\$9,000 or more	67,298,304	1,602,381,826	95.9	67,244,295	293,207,176	98.6	297,312,132	98.5	18.6	14.8	4,417
\$8,000 or more	70,164,173	1,621,486,868	97.0	70,111,370	294,633,407	99.1	298,746,807	98.9	18.4	14.7	4,257
\$7,000 or more	72,639,678	1,636,248,677	97.9	72,586,876	295,681,413	99.4	299,795,414	99.3	18.3	14.6	4,126
\$6,000 or more	74,779,522	1,647,333,905	98.6	74,726,550	296,404,836	99.7	300,523,283	99.5	18.2	14.5	4,018
\$5,000 or more	77,006,239	1,656,872,314	99.1	76,953,267	296,909,107	99.8	301,028,449	99.7	18.2	14.5	3,908
\$4,000 or more	79,432,651	1,665,199,466	99.6	79,379,678	297,220,474	99.9	301,341,406	99.8	18.1	14.4	3,793
\$3,000 or more	81,168,097	1,669,963,718	99.9	81,116,234	297,335,883	100.0	301,458,616	99.8	18.1	14.4	3,713
\$2,000 or more	81,339,115	1,670,549,556	100.0	81,287,251	297,363,070	100.0	301,490,352	99.9	18.0	14.4	3,706
\$1,000 or more	81,585,361	1,671,247,368	100.0	81,543,497	297,375,886	100.0	301,503,268	99.9	18.0	14.4	3,694
\$1 or more	81,595,361	1,671,247,368	100.0	81,547,474	297,376,006	100.0	301,504,197	99.9	18.0	14.4	3,694
All returns	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	14.4	3,698

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.<sup>2</sup> Percent based on positive income only.<sup>3</sup> Less than 0.05 percent.<sup>4</sup> Percent not computed.

NOTE: Detail may not add to total because of rounding.



Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	All returns											Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total		Itemized deductions		Taxable income		Income tax after credits		Number of returns	Amount	Amount
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total.....	99,438,708	2,139,904,356	240,886,327	38,203,092	358,876,015	37,690,646	241,939,894	94,178,183	1,701,365,731	297,422,715	81,557,399	81,539,509	301,923,057	418,860
No adjusted gross income.....	1,003,708	—	2,654,273	709,740	—	—	1,520,046	12,535,728	23,819,689	46,710	9,925	4,594,207	20,934	475,748
\$1 under \$5,000.....	16,239,737	43,222,893	23,869,746	1,647,429	8,852,576	347,326	4,557,702	16,093,485	86,751,222	12,472,371	12,472,371	12,472,371	5,369,868	5,369,868
\$5,000 under \$10,000.....	16,448,678	123,173,540	33,213,263	2,660,557	14,660,744	1,538,341	7,286,630	13,954,569	136,643,129	13,361,383	13,361,383	13,361,383	12,791,631	12,791,631
\$10,000 under \$15,000.....	14,061,086	174,325,711	31,804,454	2,660,557	14,660,744	2,628,741	10,450,269	11,458,317	161,047,878	11,272,244	11,272,244	11,272,244	16,491,021	16,491,021
\$15,000 under \$20,000.....	11,464,459	199,777,702	28,332,765	3,649,698	20,792,960	3,645,721	10,450,269	8,796,271	160,986,305	8,695,395	8,695,395	8,695,395	20,985,028	20,985,028
\$20,000 under \$25,000.....	8,815,390	198,021,274	23,170,012	4,182,232	26,252,144	4,179,758	13,940,779	7,623,149	168,006,165	7,544,613	7,544,613	7,544,613	23,783,004	23,783,004
\$25,000 under \$30,000.....	7,635,404	209,274,643	22,060,087	4,771,338	33,761,818	4,771,338	19,220,927	11,062,400	305,242,257	10,968,131	10,968,131	10,968,131	48,605,229	48,605,229
\$30,000 under \$40,000.....	11,075,106	384,207,790	34,552,025	8,837,014	72,693,990	8,837,014	44,465,690	5,958,623	210,324,094	5,958,623	5,958,623	5,958,623	47,355,174	47,355,174
\$40,000 under \$50,000.....	5,863,041	264,922,227	19,272,119	5,336,457	52,908,426	5,336,457	35,363,994	4,406,673	214,921,141	4,406,673	4,406,673	4,406,673	18,759,377	18,759,377
\$50,000 under \$75,000.....	4,657,702	275,046,849	15,248,538	4,067,873	59,572,894	4,067,873	35,363,994	1,045,968	69,194,901	1,037,729	1,037,729	1,037,729	25,762,519	25,762,519
\$75,000 under \$100,000.....	1,049,444	89,289,787	3,478,974	1,012,677	20,031,947	1,012,677	16,706,839	758,232	77,469,537	752,994	752,994	752,994	17,526,585	17,526,585
\$100,000 under \$200,000.....	761,193	100,041,518	2,601,677	748,036	22,525,987	748,036	20,076,825	188,561	44,198,522	197,853	197,853	197,853	14,120,545	14,120,545
\$200,000 under \$500,000.....	189,711	57,509,846	683,937	197,310	13,385,384	187,305	12,746,436	15,753	7,067,733	14,704	14,704	14,704	30,193,057	30,193,057
\$500,000 under \$1,000,000.....	29,215	19,725,259	96,198	28,967	3,993,898	28,951	3,962,261	4,730	27,939,970	4,730	4,730	4,730	418,860	418,860
\$1,000,000 or more.....	14,834	34,681,437	48,256	14,754	8,614,323	14,746	8,614,323	81,595,361	1,671,241,368	297,422,715	81,557,399	81,539,509	475,748	475,748
Taxable returns, total.....	81,639,509	2,097,045,567	201,014,344	36,295,795	338,465,906	35,795,281	227,314,877	81,595,361	1,671,241,368	297,422,715	81,557,399	81,539,509	301,923,057	418,860
No adjusted gross income.....	20,994	—	46,688	381,013	—	—	30,672	4,588,122	14,375,054	46,710	9,925	4,594,207	20,934	475,748
\$1 under \$5,000.....	4,594,646	17,984,127	4,817,917	19,369,253	3,055,320	30,531	1,022,952	12,473,042	75,108,671	12,472,371	12,472,371	12,472,371	5,369,868	5,369,868
\$5,000 under \$10,000.....	12,474,889	95,451,281	28,153,316	2,277,362	10,714,061	2,245,546	4,495,003	13,362,885	133,388,825	13,361,383	13,361,383	13,361,383	12,791,631	12,791,631
\$10,000 under \$15,000.....	13,383,801	166,204,730	27,505,957	3,491,741	18,747,036	3,497,764	8,917,260	11,275,143	159,801,334	11,272,244	11,272,244	11,272,244	16,491,021	16,491,021
\$15,000 under \$20,000.....	11,276,871	186,196,741	22,795,003	4,091,427	24,752,612	4,088,953	12,736,862	8,701,322	159,838,216	8,695,395	8,695,395	8,695,395	20,985,028	20,985,028
\$20,000 under \$25,000.....	8,702,306	195,493,824	21,739,834	4,896,510	32,405,628	4,896,510	18,104,780	7,546,888	166,901,302	7,544,613	7,544,613	7,544,613	23,783,004	23,783,004
\$25,000 under \$30,000.....	7,547,355	206,830,967	34,309,172	8,768,980	71,207,717	8,768,980	43,193,885	11,004,570	304,314,361	10,968,131	10,968,131	10,968,131	48,605,229	48,605,229
\$30,000 under \$40,000.....	11,005,904	381,681,976	34,309,172	8,768,980	71,207,717	8,768,980	43,193,885	5,940,436	209,940,131	5,935,546	5,935,546	5,935,546	36,675,724	36,675,724
\$40,000 under \$50,000.....	5,946,773	284,201,427	15,175,282	4,387,083	58,663,837	4,387,083	35,363,994	4,634,359	214,344,536	4,631,458	4,631,458	4,631,458	47,355,174	47,355,174
\$50,000 under \$75,000.....	4,637,722	273,834,952	15,175,282	4,387,083	58,663,837	4,387,083	35,363,994	1,043,940	69,079,348	1,037,729	1,037,729	1,037,729	25,762,519	25,762,519
\$75,000 under \$100,000.....	1,045,455	89,943,865	3,454,260	1,008,689	19,751,170	1,008,689	16,439,380	757,576	77,445,628	752,994	752,994	752,994	17,526,585	17,526,585
\$100,000 under \$200,000.....	759,565	99,833,865	2,595,272	746,408	22,305,985	746,408	20,076,825	188,561	44,198,522	197,853	197,853	197,853	14,120,545	14,120,545
\$200,000 under \$500,000.....	199,284	57,388,854	682,486	196,901	13,226,896	196,896	12,583,343	15,753	7,067,733	14,704	14,704	14,704	30,193,057	30,193,057
\$500,000 under \$1,000,000.....	29,144	19,681,104	95,953	28,896	3,920,364	28,888	3,893,953	4,730	27,939,970	4,730	4,730	4,730	418,860	418,860
\$1,000,000 or more.....	14,800	34,615,061	48,155	14,720	8,612,531	14,712	8,612,531	81,595,361	1,671,241,368	297,422,715	81,557,399	81,539,509	475,748	475,748
Nontaxable returns, total.....	17,799,199	42,855,789	39,871,983	1,907,297	20,410,109	1,895,385	14,685,017	12,582,922	30,118,363	—	—	—	—	—

Footnotes at end of table.

**Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns of husbands and wives													
	Number of returns	Adjusted gross income less deficit	Exemption amount(16)	Total		Itemized deductions		Taxable income		Income tax after credits		Total income tax		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
All returns, total	47,484,266	1,484,206,335	164,855,933	27,281,239	284,192,809	27,281,239	191,436,597	45,462,190	1,159,970,912	42,005,513	214,811,844	42,070,953	218,238,039	
No adjusted gross income	656,697	-25,945,452	2,187,019	140,477	1,310,629	140,477	833,007	—	792,550	—	—	9,211	334,348	
\$1 under \$5,000	1,078,737	5,107,163	5,787,927	140,477	1,310,629	140,477	833,007	—	792,550	—	—	26,856	32,807	
\$5,000 under \$10,000	4,133,915	32,046,856	14,457,832	639,557	4,289,928	639,557	2,492,907	3,001,943	16,127,877	1,844,943	398,767	1,948,442	409,729	
\$10,000 under \$15,000	4,950,451	17,680,893	17,680,893	1,232,162	7,689,358	1,232,162	3,492,907	4,893,035	41,982,468	4,498,276	2,801,773	4,500,645	2,824,352	
\$15,000 under \$20,000	5,353,969	83,541,288	18,684,277	1,780,811	11,728,662	1,780,811	5,673,904	5,353,564	69,264,581	5,170,920	6,434,303	5,173,228	6,458,289	
\$20,000 under \$25,000	5,168,869	116,496,777	17,689,601	2,479,191	16,982,564	2,479,191	8,563,315	5,149,361	90,381,390	5,063,788	10,027,124	5,070,661	10,051,572	
\$25,000 under \$30,000	5,246,699	141,936,725	18,186,300	3,247,573	23,855,125	3,247,573	12,913,038	5,237,510	112,793,218	5,169,753	14,314,782	5,171,812	14,325,683	
\$30,000 under \$35,000	8,954,146	311,936,713	31,185,866	7,191,853	29,855,125	7,191,853	12,913,038	5,237,510	112,793,218	5,169,753	14,314,782	5,171,812	14,325,683	
\$35,000 under \$40,000	5,937,675	235,646,782	18,186,300	4,787,818	47,506,060	4,787,818	31,297,478	5,294,546	246,365,353	6,976,537	36,848,977	6,980,255	36,937,608	
\$40,000 under \$45,000	4,225,012	249,217,209	14,503,213	4,019,440	54,365,583	4,019,440	40,669,487	4,218,068	194,123,037	4,193,161	41,333,412	4,206,321	41,644,252	
\$45,000 under \$50,000	936,700	79,645,013	3,239,385	906,003	17,997,065	906,003	14,916,955	934,256	61,508,024	925,444	16,004,370	932,930	16,242,106	
\$50,000 under \$55,000	674,240	48,725,035	2,608,616	183,078	20,667,218	183,078	17,189,986	672,068	39,585,223	667,037	21,670,323	672,763	22,322,290	
\$55,000 under \$60,000	164,330	48,725,035	2,608,616	183,078	20,667,218	183,078	17,189,986	163,956	39,585,223	163,956	21,670,323	164,586	15,961,471	
\$60,000 under \$65,000	24,858	16,730,570	88,384	24,701	3,349,005	24,701	3,166,308	24,611	13,428,744	24,588	16,030,524	24,860	16,361,898	
\$65,000 under \$70,000	12,364	28,380,744	43,826	12,317	5,472,740	12,317	5,430,862	12,293	22,956,352	12,269	10,857,054	12,340	11,539,581	
Taxable returns, total	42,070,953	1,471,035,154	144,419,008	26,037,889	270,051,802	26,037,889	191,522,979	42,046,095	1,146,269,358	42,005,513	214,811,844	42,070,953	218,238,039	
No adjusted gross income	9,211	-1,250,034	33,285	1,470	23,383	1,470	18,385	—	—	—	—	—	334,348	
\$1 under \$5,000	1,846,442	16,459,445	5,860,807	170,195	797,868	170,195	213,205	—	10,522,205	—	—	9,211	32,807	
\$5,000 under \$10,000	4,500,645	15,506,666	15,506,666	1,860,354	5,086,691	1,860,354	1,831,487	4,999,777	33,029,144	1,947,643	398,767	1,948,442	409,729	
\$10,000 under \$15,000	5,173,229	30,412,910	17,927,290	1,644,447	10,064,585	1,644,447	4,473,465	5,171,897	67,927,521	4,498,276	2,801,773	4,500,645	2,824,352	
\$15,000 under \$20,000	5,070,661	114,354,677	17,322,484	2,400,314	15,706,581	2,400,314	7,545,514	5,070,179	89,409,643	5,063,788	10,027,124	5,070,661	10,051,572	
\$20,000 under \$25,000	5,171,812	142,095,420	18,169,105	3,185,929	22,841,101	3,185,929	12,008,943	5,171,350	111,815,306	5,169,753	14,314,782	5,171,812	14,325,683	
\$25,000 under \$30,000	5,280,255	310,114,008	30,948,713	7,139,132	58,619,731	7,139,132	34,546,683	8,893,212	244,575,973	8,894,237	36,848,977	8,900,255	36,937,608	
\$30,000 under \$35,000	5,281,484	234,829,671	14,130,057	4,771,627	47,140,859	4,771,627	30,917,328	5,280,229	188,872,325	5,272,799	33,089,507	5,281,484	33,172,043	
\$35,000 under \$40,000	4,206,321	248,091,623	18,432,656	4,000,919	53,751,616	4,000,919	40,146,491	4,204,327	193,558,839	4,193,161	41,333,412	4,206,321	41,644,252	
\$40,000 under \$45,000	932,930	79,316,610	3,274,902	902,234	17,746,895	902,234	14,679,269	932,229	61,392,493	925,444	16,004,370	932,930	16,242,106	
\$45,000 under \$50,000	672,763	46,534,464	2,441,540	661,582	19,829,319	661,582	17,579,940	671,475	37,210,946	667,037	21,670,323	672,763	22,322,290	
\$50,000 under \$55,000	164,586	48,754,828	607,308	162,748	8,989,058	162,748	8,989,058	163,911	37,210,946	163,956	21,670,323	164,586	15,961,471	
\$55,000 under \$60,000	24,802	16,692,590	88,170	24,645	3,281,442	24,645	3,207,650	24,611	13,428,744	24,588	6,034,524	24,860	16,361,898	
\$60,000 under \$65,000	12,340	28,325,668	43,737	12,293	5,399,357	12,293	5,337,551	12,288	22,950,578	12,269	10,857,054	12,340	11,539,581	
Nontaxable returns, total	5,413,313	13,171,781	20,437,925	1,243,350	14,141,007	1,243,350	9,913,617	3,414,095	137,111,555	—	—	—	—	

Footnote(s) at end of table.



**Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married people filing separately, heads of households, and surviving spouses										Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions			Taxable income			Income tax after credits			Amount
				Number of returns	Amount	Excess itemized deductions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>All returns, total</b>	10,354,948	152,136,083	27,037,315	3,105,830	21,783,545	3,096,163	14,739,192	9,666,005	113,071,599	7,157,024	15,663,882	7,162,677	15,864,370
No adjusted gross income	59,401	1,615,374	122,761	—	—	—	213,169	—	1,551,656	—	—	106	6,110
\$1 under \$5,000	1,633,570	4,803,224	3,932,042	45,469	314,033	43,764	444,371	2,511,094	11,803,042	1,037,830	11,803,042	93,760	11,994
\$5,000 under \$10,000	2,548,525	19,099,029	6,900,931	218,128	925,046	210,174	1,122,744	2,270,559	21,405,166	1,769,044	21,405,166	1,107,541	384,790
\$10,000 under \$15,000	2,281,033	28,472,462	6,287,616	517,385	2,281,882	517,385	1,763,942	1,606,452	15,969,218	1,602,222	15,969,218	1,802,262	1,771,310
\$15,000 under \$20,000	1,609,810	27,930,859	4,198,573	656,320	3,266,070	656,320	1,763,942	1,606,452	15,969,218	1,602,222	15,969,218	1,802,262	2,463,270
\$20,000 under \$25,000	862,871	19,283,581	2,162,887	533,699	3,117,523	533,699	1,921,282	862,369	15,204,429	2,064,931	15,204,429	858,611	2,070,955
\$25,000 under \$30,000	570,157	15,561,589	1,426,302	433,506	3,134,339	433,506	2,142,902	569,490	11,997,991	1,825,228	11,997,991	566,970	1,825,303
\$30,000 under \$40,000	503,493	17,087,057	1,285,712	428,612	3,350,537	428,612	2,372,597	502,954	13,438,281	2,380,548	13,438,281	502,490	2,385,120
\$40,000 under \$50,000	154,748	6,757,032	372,007	143,008	1,410,048	143,008	1,075,556	154,077	5,322,958	1,089,187	5,322,958	154,748	1,093,864
\$50,000 under \$75,000	88,706	5,270,831	235,413	87,523	1,148,860	87,523	946,637	88,496	4,089,353	1,015,823	4,089,353	88,537	1,039,039
\$75,000 under \$100,000	14,906	1,262,931	39,240	14,906	269,800	14,906	236,169	14,855	990,904	14,774	990,904	14,906	302,578
\$100,000 under \$200,000	15,794	2,036,228	39,136	15,407	500,483	15,407	485,648	15,704	1,536,078	541,156	1,536,078	15,794	572,940
\$200,000 under \$500,000	10,461	3,929,202	34,038	10,413	1,551,049	10,408	1,521,351	10,409	2,381,053	10,352	2,381,053	10,409	1,771,310
\$500,000 under \$1,000,000	875	607,467	2,248	861	133,580	861	131,746	868	176,258	875	176,258	875	238,518
\$1,000,000 or more	598	1,639,994	1,409	593	382,294	591	381,078	590	1,265,194	589	1,265,194	595	660,322
<b>Taxable returns, total</b>	7,162,677	137,538,794	18,059,566	2,919,615	20,424,829	2,909,848	13,804,393	7,160,319	105,689,457	7,157,024	15,663,882	7,162,677	15,864,370
No adjusted gross income	106	—	318	—	—	—	—	—	—	—	—	106	6,110
\$1 under \$5,000	93,760	381,697	110,813	—	—	—	—	—	—	—	—	93,760	11,994
\$5,000 under \$10,000	1,107,541	9,283,971	2,449,693	122,741	427,909	114,787	170,983	—	—	—	—	1,107,541	384,790
\$10,000 under \$15,000	2,145,059	26,912,006	5,759,660	478,588	1,977,322	478,588	900,183	2,145,018	20,220,964	2,145,018	20,220,964	2,145,059	1,771,310
\$15,000 under \$20,000	1,602,262	27,807,454	4,165,352	652,749	3,194,981	652,749	1,700,660	1,602,258	15,917,801	1,602,222	15,917,801	1,802,262	2,463,270
\$20,000 under \$25,000	858,611	19,185,167	2,152,881	529,439	3,075,529	529,439	1,887,085	858,110	15,150,451	2,064,931	15,150,451	858,611	2,070,955
\$25,000 under \$30,000	566,970	15,479,898	1,417,418	430,319	3,060,642	430,319	2,076,534	566,970	11,983,263	1,825,228	11,983,263	566,970	1,825,303
\$30,000 under \$40,000	502,490	17,052,802	1,282,208	427,609	3,316,347	427,609	2,340,714	502,453	13,428,651	2,380,548	13,428,651	502,490	2,385,120
\$40,000 under \$50,000	154,748	6,757,032	372,007	143,008	1,410,048	143,008	1,075,556	154,077	5,322,958	1,089,187	5,322,958	154,748	1,093,864
\$50,000 under \$75,000	88,537	5,262,018	234,737	87,354	1,140,440	87,354	938,605	88,327	4,089,258	1,015,823	4,089,258	88,537	1,039,039
\$75,000 under \$100,000	14,906	1,262,931	39,240	14,906	269,800	14,906	236,169	14,855	990,904	14,774	990,904	14,906	302,578
\$100,000 under \$200,000	15,792	2,035,992	39,132	15,405	500,279	15,404	485,449	15,702	1,536,043	541,156	1,536,043	15,792	572,940
\$200,000 under \$500,000	10,430	3,920,272	33,969	10,380	1,537,696	10,380	1,508,053	10,409	2,381,053	10,352	2,381,053	10,409	1,771,310
\$500,000 under \$1,000,000	870	604,088	127,973	856	127,973	856	126,149	864	176,258	864	176,258	870	238,518
\$1,000,000 or more	595	1,633,317	1,403	590	376,366	588	375,156	589	1,265,194	589	1,265,194	595	660,322
<b>Nontaxable returns, total</b>	3,192,271	14,597,289	8,977,749	186,215	1,358,716	186,215	934,799	2,505,686	7,382,141	—	—	—	—

Footnotes at end of table.

**Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons										Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions			Taxable income			Income tax after credits			Amount
				Number of returns	Amount	Number of returns	Excess itemized deductions	Number of returns	Amount	Number of returns	Amount	Number of returns	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
<b>All returns, total</b>	<b>41,599,494</b>	<b>503,561,338</b>	<b>48,993,079</b>	<b>7,816,023</b>	<b>52,899,661</b>	<b>7,313,244</b>	<b>35,824,105</b>	<b>39,049,988</b>	<b>428,323,220</b>	<b>32,394,862</b>	<b>66,947,190</b>	<b>32,405,879</b>	<b>67,820,648</b>
No adjusted gross income	287,610	5,762,426	344,493	523,734	1,004,169	183,065	473,870	10,797,222	21,475,483	4,499,341	428,451	4,499,341	78,402
\$1 under \$5,000	12,896,531	32,027,655	11,853,500	796,733	3,646,733	879,104	1,771,733	10,797,222	21,475,483	4,499,341	428,451	4,499,341	430,947
\$5,000 under \$10,000	9,760,238	72,027,655	11,853,500	796,733	3,646,733	879,104	1,771,733	10,797,222	21,475,483	4,499,341	428,451	4,499,341	4,593,295
\$10,000 under \$15,000	6,829,602	84,169,256	8,246,148	911,010	4,696,705	1,208,590	3,012,443	5,798,229	69,841,078	4,499,341	428,451	4,499,341	6,188,087
\$15,000 under \$20,000	4,520,660	78,305,585	5,449,915	1,212,567	5,798,229	1,208,590	3,012,443	5,798,229	69,841,078	4,499,341	428,451	4,499,341	9,549,452
\$20,000 under \$25,000	2,785,650	62,230,916	3,327,916	1,169,342	6,142,056	1,166,868	3,456,181	2,784,541	55,400,486	2,772,987	9,840,538	2,772,987	8,862,501
\$25,000 under \$30,000	1,818,638	49,571,020	2,170,769	1,066,556	6,142,056	1,166,868	3,456,181	2,784,541	55,400,486	2,772,987	9,840,538	2,772,987	7,642,018
\$30,000 under \$40,000	1,617,473	55,191,020	2,100,332	1,216,551	9,510,306	1,216,551	6,142,056	1,816,839	43,214,956	1,807,890	6,637,409	1,807,890	3,282,301
\$40,000 under \$50,000	510,618	22,518,414	713,812	405,641	3,952,319	403,168	3,060,465	510,002	18,743,849	509,779	4,351,052	509,779	1,503,159
\$50,000 under \$75,000	343,984	20,558,808	509,912	299,910	4,058,451	299,910	3,368,658	342,651	16,702,720	340,647	4,531,452	340,647	4,671,883
\$75,000 under \$100,000	87,838	8,381,842	151,338	91,768	1,765,091	81,768	1,554,015	86,857	5,695,972	96,511	2,155,241	96,511	2,214,683
\$100,000 under \$200,000	71,059	9,269,255	114,656	69,470	1,981,978	69,470	1,822,303	71,059	4,593,510	70,939	2,155,241	70,939	2,155,241
\$200,000 under \$500,000	24,320	6,729,502	41,283	23,818	2,167,117	23,818	2,112,336	24,152	4,593,510	24,093	1,792,323	24,093	2,155,241
\$500,000 under \$1,000,000	3,482	2,391,259	5,566	3,405	511,304	3,395	503,487	3,448	1,890,683	3,448	877,364	3,448	996,169
\$1,000,000 or more	1,872	4,866,899	3,024	1,844	959,489	1,838	955,256	1,847	3,711,424	1,846	1,792,323	1,865	1,920,042
<b>Taxable returns, total</b>	<b>32,405,879</b>	<b>488,471,618</b>	<b>38,536,770</b>	<b>7,338,291</b>	<b>47,989,275</b>	<b>6,847,444</b>	<b>31,987,504</b>	<b>32,385,347</b>	<b>419,299,553</b>	<b>32,394,862</b>	<b>66,947,190</b>	<b>32,405,879</b>	<b>67,820,648</b>
No adjusted gross income	11,677	173,958	13,085	373,857	219,632	25,080	9,190	4,495,364	14,100,019	9,702	46,429	11,677	78,402
\$1 under \$5,000	4,499,414	17,397,649	4,703,497	836,300	1,823,542	48,816	632,763	4,495,364	57,832,348	4,499,341	428,451	4,499,341	430,947
\$5,000 under \$10,000	9,408,436	65,054,291	8,079,493	836,300	3,646,733	879,104	1,771,733	4,495,364	69,156,012	4,499,341	428,451	4,499,341	4,593,295
\$10,000 under \$15,000	6,738,097	83,054,291	8,079,493	836,300	3,646,733	879,104	1,771,733	4,495,364	69,156,012	4,499,341	428,451	4,499,341	6,188,087
\$15,000 under \$20,000	4,501,360	77,976,377	5,413,915	1,194,545	5,487,470	1,190,566	2,740,133	4,500,988	69,156,012	4,499,341	428,451	4,499,341	9,549,452
\$20,000 under \$25,000	2,773,034	61,944,080	3,319,958	1,161,674	5,972,501	1,159,200	3,304,263	2,773,033	55,278,122	2,772,987	9,840,538	2,772,987	8,862,501
\$25,000 under \$30,000	1,803,159	49,565,600	2,078,252	1,060,262	6,142,056	1,060,262	4,019,283	1,803,159	46,309,737	1,802,153	6,637,409	1,802,153	7,642,018
\$30,000 under \$40,000	1,603,159	55,191,020	2,100,332	1,216,551	9,510,306	1,216,551	6,142,056	1,603,159	46,309,737	1,602,153	6,637,409	1,602,153	3,282,301
\$40,000 under \$50,000	510,541	22,518,414	713,732	405,564	3,952,319	403,093	3,060,465	510,541	18,743,849	509,779	4,351,052	509,779	1,503,159
\$50,000 under \$75,000	342,864	20,480,728	507,887	298,790	4,058,451	298,790	3,368,658	341,805	16,693,439	340,647	4,531,452	340,647	4,671,883
\$75,000 under \$100,000	87,838	8,381,842	151,118	91,549	1,734,505	81,549	1,523,842	86,856	5,695,950	96,511	2,155,241	96,511	2,214,683
\$100,000 under \$200,000	71,059	9,269,255	114,656	69,470	1,981,978	69,470	1,822,303	70,939	4,593,510	70,939	2,155,241	70,939	2,155,241
\$200,000 under \$500,000	24,268	6,729,502	41,209	23,768	2,167,117	23,768	2,112,336	24,152	4,593,510	24,093	1,792,323	24,093	2,155,241
\$500,000 under \$1,000,000	3,472	2,384,668	5,548	3,395	500,947	3,365	493,154	3,448	1,890,683	3,448	877,364	3,448	996,169
\$1,000,000 or more	1,865	4,855,876	3,015	1,837	946,808	1,831	942,591	1,846	3,711,424	1,846	1,792,323	1,865	1,920,042
<b>Non-taxable returns, total</b>	<b>9,193,615</b>	<b>15,089,720</b>	<b>10,456,309</b>	<b>477,732</b>	<b>4,910,387</b>	<b>485,800</b>	<b>3,936,601</b>	<b>6,663,641</b>	<b>9,024,667</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.



Table 1.3—All Returns: Sources of Income and Adjustments, Deductions and Tax Items, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses			Returns of single persons		
	Number of returns	Amount	(2)	Number of returns	Amount	(4)	Number of returns	Amount	(6)	Number of returns	Amount	(8)	Number of returns	Amount	(10)	Number of returns	Amount	(12)
Adjusted gross income less deficit.....	99,438,708	2,139,904,356		47,484,266	1,484,206,935		879,063	11,518,120		9,355,250	135,515,497		120,635	5,102,466		41,599,494	503,561,398	
Salaries and wages.....	85,925,617	1,807,137,697		41,363,956	1,273,962,096		762,071	9,253,644		8,876,912	124,731,252		94,009	3,959,843		34,828,668	395,230,751	
Interest received.....	92,059,703	176,369,305		35,255,547	103,038,325		81,924	981,170		3,308,540	5,222,192		95,056	1,710,743		23,052,360	34,828,668	
Dividends in AGI.....	14,259,407	48,640,734		8,452,914	30,021,166		81,924	981,170		3,308,540	5,222,192		95,056	1,710,743		23,052,360	34,828,668	
State income tax refunds.....	17,586,051	7,038,187		13,360,165	5,513,697		3,980	20,071		166,271	1,285,490		—	—		2,965,098	16,682,989	
Army received.....	369,472	2,710,268		33,691	149,531		—	—		—	—		—	—		165,525	1,255,186	
Business or profession:																		
Net income.....	8,002,865	89,849,570		6,010,786	74,029,154		65,023	770,962		314,079	2,477,020		15,395	116,749		1,597,582	12,455,686	
Net loss.....	3,234,353	19,082,960		2,493,117	14,972,970		16,959	273,564		131,243	568,481		2,007	16,898		581,027	3,251,047	
Sales of capital assets:																		
Net gain.....	9,524,215	58,928,955		6,344,463	44,984,139		72,093	872,419		327,234	1,471,161		26,798	106,092		2,753,627	11,495,144	
Sales of property other than capital assets.....	2,923,547	4,099,587		1,947,781	2,994,955		12,392	12,127		112,560	149,572		13,710	11,248		837,104	1,241,685	
Pensions and annuities in AGI.....	1,627,357	1,722,831		7,587,968	1,625,227		4,985	-18,909		33,605	-45,491		9,839	-61,127		300,960	223,132	
Rent net income less loss.....	11,551,051	80,447,934		6,157,892	58,231,655		60,504	574,403		428,428	2,232,860		45,042	565,717		3,429,340	18,843,269	
Royalty net income less loss.....	8,493,465	15,968,115		6,157,892	13,311,559		52,257	-167,838		401,588	-495,304		16,269	-55,284		1,865,458	-1,939,134	
Partnership net income less loss.....	515,888	1,449,600		329,012	684,272		10,208	45,688		13,091	190,083		5,899	3,519		235,805	1,329,314	
Estate or trust net income less loss.....	4,443,600	8,436,005		3,293,827	5,823,204		30,180	-160,910		133,842	-153,535		14,630	-153,535		171,008	789,975	
Small Business Corporation net income less loss.....	1,111,789	6,167,801		447,578	2,799,052		4,486	96,568		48,402	318,039		6,945	112,637		565,905	3,810,387	
Unemployment compensation in AGI.....	4,444,473	13,095,506		2,294,618	5,183,254		3,463	27,999		14,793	83,031		376	14,793		220,940	861,150	
Other income less loss.....	5,198,160	16,991,341		3,767,301	14,075,233		51,460	72,726		68,080	-269,035		10,210	34,036		311,995	-935,651	
Total statutory adjustments.....	15,232,856	35,374,424		10,307,805	28,051,275		112,793	376,575		263,128	-92,432		15,729	369,761		1,124,183	-2,483,997	
Payments to an IRA.....	648,958	4,072,409		530,283	3,484,863		4,892	18,417		15,374	72,850		1,398	51,803		3,515,750	5,976,943	
Alimony paid.....	692,939	3,850,406		324,030	1,873,760		15,988	112,583		71,846	378,328		687	3,116		485,223	1,482,620	
Medical and dental expense deduction.....	38,203,092	358,876,015		27,281,239	284,192,809		286,329	2,252,563		2,745,721	17,668,275		73,780	1,862,707		7,816,023	52,899,661	
Taxes paid deduction.....	10,675,247	21,450,276		7,542,771	13,468,866		101,996	136,350		863,674	1,081,829		29,133	56,095		2,137,673	6,707,117	
Interest paid deduction.....	37,902,348	115,245,288		27,226,539	91,500,594		282,167	675,586		2,738,158	5,786,443		73,780	727,765		7,581,704	16,554,898	
Charitable contributions deduction.....	34,514,190	158,176,338		25,725,633	130,092,881		240,962	885,226		2,627,268	7,870,417		63,071	903,595		5,957,056	18,456,160	
Net casualty or theft loss.....	245,831	845,832		140,522	611,085		7,573	16,381		43,797	85,389		—	—		6,419,134	6,663,969	
Miscellaneous deductions.....	31,454,800	21,038,470		22,875,204	15,185,088		204,170	185,055		2,265,234	1,197,648		65,089	86,168		6,045,103	4,384,501	
Excess itemized deductions.....	37,690,646	241,999,894		27,281,239	191,436,597		278,662	1,774,220		2,745,721	11,353,117		73,780	1,611,855		7,313,244	35,824,105	
Unused zero bracket amount.....	819,397	1,613,400		—	—		13,650	15,241		—	—		—	—		805,747	1,598,159	
Capital gains tax.....	22,920,342	1,701,363,731		1,166,922	531,262		114,669	3,413		2,214,623	103,573		22,368	1,080		11,201,521	527,553	
Capital losses tax.....	94,178,163	1,701,363,731		45,462,190	1,159,970,912		815,674	9,108,327		8,741,913	100,676,907		108,418	3,285,764		39,043,968	428,323,220	
Total tax credits.....	20,456,668	9,263,308		13,970,342	7,167,007		81,737	45,468		2,013,737	876,359		30,353	12,868		2,785,508	77,562	
Charitable credit.....	7,353,668	2,668,004		5,330,534	1,704,391		41,420	11,142		2,013,737	876,359		7,756	15,121		151,121	52,661	
Gift tax credit.....	2,655,951	645,092		2,194,890	558,818		4,040	487		127,842	398,828		39	18		271,634	59,691	
Residential energy credit.....	2,655,951	645,092		2,194,890	558,818		4,040	487		127,842	398,828		39	18		271,634	59,691	
Refundable contributions credit.....	5,105,202	257,008		3,987,843	197,495		21,528	625		400,000	14,601		4,481	85		1,256,668	47,586	
Foreign tax credit.....	434,419	738,014		282,921	686,750		5,872	9,194		13,556	14,601		5,604	*02		1,256,668	47,586	
Investment credit.....	5,239,607	6,347,422		4,137,322	5,237,606		18,886	24,563		130,827	111,778		12,447	9,555		940,125	963,920	
Earned income credit used to offset income tax before credits.....	2,278,219	280,783		650,183	53,446		—	—		1,620,627	227,146		7,389	*191		—	—	
Income tax after credits.....	81,557,399	297,422,715		42,005,513	158,811,844		682,025	1,882,092		6,980,188	12,909,391		94,777	872,208		32,394,863	66,947,190	
Alternative minimum tax.....	370,212	4,490,251		263,512	3,417,934		1,888	7,073		113,834	1,133,834		*5,727	*7,865		873,141	873,141	
Total income tax.....	81,928,611	301,912,966		42,269,025	162,249,778		683,913	1,889,165		7,094,022	14,043,225		100,504	880,073		32,408,004	67,820,648	
Total tax liability.....	83,769,581	312,533,717		42,532,537	165,667,712		685,801	1,901,034		7,207,854	14,157,059		101,284	887,907		32,408,004	67,820,648	
Total tax payments.....	92,150,932	345,156,777		41,789,915	148,455,191		786,542	1,836,206		8,980,018	17,885,450		94,101	1,105,515		37,500,356	76,973,425	
Income tax withheld.....	85,219,960	281,388,979		41,314,697	140,617,501		734,542	1,789,979		8,760,734	17,294,508		86,404	884,378		34,320,380	61,414,515	
Estimated tax payments.....	11,241,617	53,097,835		6,653,960	37,710,963		63,771	497,903		333,789	1,209,458		27,597	199,049		4,162,500	14,620,557	
Overpayment refunded.....	73,175,119	46,960,221		33,176,428	42,932,266		543,388	260,088		8,450,898	7,027,928		70,978	69,839		30,933,440	14,670,089	
Tax due at time of filing.....	21,157,790	36,736,773		11,890,603	28,893,208		275,583	515,830		788,001	949,160		36,742	57,136		8,166,861	8,321,440	

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Domestic and foreign dividends received		State income tax refunds		Alimony received	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>99,438,708</b>	<b>2,139,904,356</b>	<b>85,925,617</b>	<b>1,807,137,587</b>	<b>67,059,703</b>	<b>176,369,305</b>	<b>18,565,034</b>	<b>50,554,837</b>	<b>14,259,407</b>	<b>48,640,734</b>	<b>17,586,051</b>	<b>7,038,187</b>
No adjusted gross income	1,003,708	-33,323,253	464,144	6,977,716	632,887	3,311,440	212,735	636,936	157,003	615,750	91,128	99,867
\$1 under \$5,000	16,239,737	43,222,889	13,658,827	36,930,325	6,211,616	5,986,605	1,072,048	759,245	895,390	685,577	150,825	55,201
\$5,000 under \$10,000	16,448,678	123,173,540	13,210,501	97,455,211	7,781,779	14,864,595	1,733,034	1,045,517	1,328,888	1,751,785	530,635	137,779
\$10,000 under \$15,000	14,081,086	174,322,711	11,711,242	139,972,315	7,585,376	17,681,298	1,840,796	2,638,828	1,371,061	2,471,788	952,312	231,985
\$15,000 under \$20,000	11,484,459	199,777,702	9,992,236	166,434,058	7,173,088	18,312,559	1,934,204	2,950,031	1,514,364	2,771,883	1,483,052	382,336
\$20,000 under \$25,000	8,815,390	198,021,274	7,928,328	169,848,107	6,012,491	15,062,818	1,658,421	2,844,388	1,248,668	2,679,638	1,846,614	537,853
\$25,000 under \$30,000	7,635,404	209,274,643	7,088,533	187,335,989	5,724,006	11,653,095	1,459,524	1,904,122	1,022,013	1,773,777	2,322,297	656,108
\$30,000 under \$40,000	11,075,106	384,207,790	10,409,043	350,083,032	9,179,198	21,173,862	2,795,761	4,421,746	2,037,232	4,146,119	4,532,962	1,408,284
\$40,000 under \$50,000	5,963,041	284,922,227	5,500,765	236,084,026	5,388,244	16,047,758	2,148,726	4,176,771	1,542,869	3,935,863	2,751,873	1,055,019
\$50,000 under \$75,000	4,857,702	275,046,849	4,243,040	232,906,077	4,378,075	21,164,160	2,321,806	7,242,454	1,813,158	6,943,004	2,111,042	1,111,017
\$75,000 under \$100,000	1,049,444	89,289,787	879,917	65,222,845	1,010,896	9,083,745	703,545	4,331,741	608,996	4,231,113	401,829	383,102
\$100,000 under \$200,000	761,193	100,041,518	631,673	67,754,402	741,953	10,037,825	577,855	6,356,951	521,594	6,273,599	308,006	500,602
\$200,000 under \$500,000	199,711	57,508,946	161,220	33,777,989	196,445	6,835,403	169,039	4,733,398	159,820	4,706,742	85,264	288,022
\$500,000 under \$1,000,000	29,215	19,729,296	23,974	8,512,685	28,934	2,073,663	25,916	1,939,855	24,876	1,835,548	11,721	76,577
\$1,000,000 or more	14,834	34,687,437	12,174	7,832,799	14,795	3,468,478	13,594	3,720,854	13,275	3,718,548	6,391	154,424
<b>Taxable returns, total</b>	<b>81,639,509</b>	<b>2,097,045,567</b>	<b>71,610,101</b>	<b>1,738,931,454</b>	<b>55,102,620</b>	<b>163,848,441</b>	<b>17,155,791</b>	<b>48,618,841</b>	<b>13,108,804</b>	<b>46,834,835</b>	<b>16,860,205</b>	<b>6,686,263</b>
No adjusted gross income	20,994	-1,473,844	10,023	447,898	19,846	454,685	7,745	125,513	7,383	124,169	2,537	8,112
\$1 under \$5,000	4,594,646	17,984,127	3,747,234	14,362,603	2,249,021	2,345,679	386,376	355,783	386,376	328,098	32,047	22,910
\$5,000 under \$10,000	12,474,889	95,451,291	10,125,347	74,604,628	6,229,567	11,691,602	1,337,884	1,544,933	1,044,482	1,439,892	283,141	59,845
\$10,000 under \$15,000	13,363,601	166,204,730	11,224,605	133,653,919	7,191,072	16,668,780	1,716,581	2,403,784	1,280,500	2,255,080	838,115	174,152
\$15,000 under \$20,000	11,276,871	196,196,741	9,844,350	163,773,741	7,010,497	17,662,415	1,681,511	2,694,605	1,476,122	2,720,728	1,436,699	353,721
\$20,000 under \$25,000	8,702,306	195,493,924	7,851,181	168,101,604	5,921,090	14,682,416	1,625,475	2,809,922	1,225,502	2,647,825	1,815,144	520,197
\$25,000 under \$30,000	7,547,355	206,830,967	7,026,322	185,523,005	5,648,318	11,470,437	1,438,533	1,844,932	1,007,034	1,716,441	2,285,940	640,469
\$30,000 under \$40,000	11,005,994	381,861,978	10,382,117	348,580,382	9,112,324	20,689,803	2,780,502	4,321,141	2,003,939	4,047,781	4,504,654	1,391,744
\$40,000 under \$50,000	5,865,753	293,571,426	5,357,072	235,620,854	5,357,072	13,933,942	2,140,234	4,154,137	1,539,453	3,913,953	2,747,983	1,051,503
\$50,000 under \$75,000	4,637,722	274,634,369	4,227,166	231,845,142	4,356,261	21,066,745	2,313,646	7,165,417	1,860,898	6,866,764	2,102,560	1,107,150
\$75,000 under \$100,000	1,045,455	88,940,452	876,481	64,944,682	1,006,908	9,922,683	701,194	4,298,801	608,883	4,198,540	400,392	358,950
\$100,000 under \$200,000	759,565	99,833,885	630,384	67,621,763	740,338	10,366,730	634,338	6,245,114	307,519	6,255,114	307,519	499,451
\$200,000 under \$500,000	199,284	57,888,654	169,061	37,727,958	196,061	4,695,768	159,518	4,672,160	85,164	4,672,160	85,164	267,578
\$500,000 under \$1,000,000	29,215	19,729,296	23,974	8,512,685	28,934	2,073,663	25,916	1,939,855	24,876	1,835,548	11,721	76,577
\$1,000,000 or more	14,800	34,615,061	12,152	7,826,935	14,701	3,425,344	13,568	3,703,293	13,249	3,706,990	6,387	154,372
<b>Non-taxable returns, total</b>	<b>17,799,199</b>	<b>42,858,789</b>	<b>14,315,516</b>	<b>68,206,133</b>	<b>6,957,083</b>	<b>12,520,864</b>	<b>1,505,243</b>	<b>1,935,997</b>	<b>1,150,603</b>	<b>1,806,999</b>	<b>725,846</b>	<b>351,924</b>
<b>Total</b>	<b>117,238,907</b>	<b>2,181,904,156</b>	<b>100,226,133</b>	<b>2,475,137,720</b>	<b>73,959,783</b>	<b>188,890,169</b>	<b>19,060,286</b>	<b>50,494,834</b>	<b>15,409,010</b>	<b>49,451,733</b>	<b>18,311,897</b>	<b>7,390,111</b>

Footnote(s) at end of table.



**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Business or profession			Sales of capital assets															
	Net income			Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Current-year short-term gain less loss				Post-1969 short-term capital loss carryover				Returns with short-term capital gain or loss				
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)						
All returns, total	8,002,865	89,849,570	3,234,353	19,082,960	1,632,037	737,927	3,535,087	-5,804,498	490,135	7,323,002	1,314,780	4,814,078	2,457,966	17,941,578					
No adjusted gross income	102,163	1,414,945	357,284	6,892,023	10,383	9,172	78,907	-567,647	22,705	850,375	29,488	393,317	62,159	1,811,339					
\$1 under \$5,000	873,814	2,158,632	243,286	1,019,593	110,343	15,667	115,448	-80,229	25,345	125,664	62,246	39,019	63,405	244,912					
\$5,000 under \$10,000	1,057,468	4,990,703	273,269	1,074,007	155,866	36,945	178,179	-252,118	28,827	313,609	54,334	36,356	146,984	602,984					
\$10,000 under \$15,000	920,808	6,267,251	291,742	1,054,535	117,079	103,624	218,742	-435,975	36,547	380,299	89,072	149,646	139,627	965,920					
\$15,000 under \$20,000	884,957	6,510,386	315,691	1,272,720	203,578	59,464	234,787	-778,434	47,925	486,500	74,183	98,322	191,805	1,363,256					
\$20,000 under \$25,000	809,906	7,057,438	296,646	986,945	174,025	103,584	253,326	-344,438	30,360	558,006	82,032	111,081	187,907	1,013,524					
\$25,000 under \$30,000	724,096	7,158,167	288,397	863,671	119,561	26,736	270,464	-385,753	42,148	397,773	122,331	141,344	164,751	924,871					
\$30,000 under \$40,000	1,047,124	10,632,489	482,327	1,550,046	296,772	75,071	524,932	-955,920	63,068	788,578	186,742	156,164	369,539	1,880,662					
\$40,000 under \$50,000	608,690	9,123,020	309,839	966,594	195,408	86,511	461,487	-649,649	42,479	406,174	173,663	200,844	310,596	1,256,666					
\$50,000 under \$75,000	608,651	14,112,799	228,678	874,525	171,960	121,053	623,528	-1,026,064	69,207	1,071,742	235,166	527,433	418,442	2,625,239					
\$75,000 under \$100,000	178,719	6,799,398	61,139	493,676	50,626	37,312	223,883	-383,555	30,914	549,077	78,041	339,050	157,428	1,271,682					
\$100,000 under \$200,000	137,743	8,146,698	61,558	792,575	22,730	35,514	231,791	-442,628	35,367	426,779	84,525	587,746	163,429	1,705,925					
\$200,000 under \$500,000	42,339	3,087,450	18,377	590,003	3,290	12,240	93,866	-153,258	12,290	426,779	32,562	612,458	65,846	1,192,496					
\$500,000 under \$1,000,000	5,518	958,187	3,765	270,622	311	3,475	15,983	-19,552	1,981	134,590	6,156	389,957	10,370	504,995					
\$1,000,000 or more	2,869	1,432,007	2,255	391,425	107	11,560	9,764	631,620	1,032	178,284	4,239	1,031,340	5,778	578,004					
Taxable returns, total	6,385,657	80,099,001	2,408,770	9,878,440	1,531,906	711,364	3,245,704	-4,581,345	415,605	6,002,411	1,217,352	4,268,348	2,232,949	14,852,104					
No adjusted gross income	5,229	141,767	3,707	327,900	3	5,986	-32,134	-	256	11,588	3,218	74,925	2,824	118,627					
\$1 under \$5,000	161,505	479,513	23,407	63,238	42,539	2,782	52,451	-1,077	7,956	47,299	31,302	25,462	21,149	31,268					
\$5,000 under \$10,000	555,873	2,545,101	150,377	419,349	139,675	34,144	134,346	-170,141	21,599	271,065	47,751	25,022	103,048	466,229					
\$10,000 under \$15,000	779,908	5,027,859	241,231	704,425	115,370	101,951	174,225	-235,021	21,158	225,891	77,622	98,126	106,890	559,038					
\$15,000 under \$20,000	820,381	6,672,775	290,392	1,041,310	203,576	59,464	220,549	-721,711	45,689	469,270	69,789	90,088	180,120	1,281,068					
\$20,000 under \$25,000	764,864	6,360,589	283,054	819,608	171,800	103,525	244,461	-288,636	38,196	552,137	81,010	107,011	179,927	947,784					
\$25,000 under \$30,000	705,306	8,763,136	271,838	800,733	118,453	76,735	256,922	-335,514	38,918	555,063	115,178	131,108	157,251	791,683					
\$30,000 under \$40,000	1,024,307	10,068,777	464,347	1,286,772	286,772	75,071	507,089	-958,332	40,000	738,000	180,550	138,654	337,665	1,834,995					
\$40,000 under \$50,000	600,093	8,913,337	308,338	907,327	194,738	86,478	458,148	-655,868	42,208	998,121	171,524	190,194	300,660	1,244,184					
\$50,000 under \$75,000	603,305	13,805,746	228,068	853,819	171,920	121,016	617,924	-938,868	68,485	1,067,737	234,293	507,619	419,442	2,614,224					
\$75,000 under \$100,000	176,714	6,729,998	60,927	486,140	50,626	37,312	222,531	-368,951	30,742	540,541	77,877	332,294	156,239	1,241,766					
\$100,000 under \$200,000	137,556	8,115,293	61,379	780,913	22,730	35,514	230,693	-442,628	35,222	649,762	84,425	585,993	162,705	1,612,003					
\$200,000 under \$500,000	42,577	3,076,566	18,282	569,152	3,286	12,116	93,620	-141,024	12,228	415,431	32,457	600,111	65,693	1,195,567					
\$500,000 under \$1,000,000	5,498	956,919	3,743	283,688	311	3,531	15,531	-19,844	1,973	132,420	6,133	363,928	10,538	506,503					
\$1,000,000 or more	2,861	1,430,744	2,242	385,913	107	11,560	9,739	613,355	1,029	170,666	4,225	1,007,815	5,768	565,146					
Nontaxable returns, total	1,617,208	9,750,570	825,583	9,204,520	100,131	26,563	289,383	-1,223,152	74,590	1,320,591	97,428	545,730	225,017	3,089,473					

Footnote(s) at end of table.

**Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued**  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets - Continued																				
	Sales of capital assets reported on Schedule D										Net long-term capital gain in excess of short-term capital loss										
	Returns with long-term capital gain or loss					Net long-term loss after carryover					Excluded portion										
Current-year long-term gain less loss	Post-1969 long-term capital loss carryover	Net long-term gain after carryover	Net long-term loss after carryover	Total	Amount included in AGI	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)		
All returns, total	8,245,939	98,419,215	451,080	10,266,950	7,807,372	138,504,045	1,951,992	15,834,015	7,447,185	134,094,799	7,447,185	80,459,656	7,433,712	53,695,143	206,406	5,110,205	20,860	1,761,279	269,148	9,850,119	
No adjusted gross income																					
\$1 under \$5,000	381,849	781,017	22,819	163,418	392,593	1,276,187	86,519	403,366	382,252	1,246,994	382,252	748,328	382,252	498,666	601,003	1,021,823	36,997	435,104	618,757	2,265,214	
\$5,000 under \$10,000	601,003	1,021,823	36,997	435,104	618,757	2,265,214	135,930	929,995	604,326	2,180,441	604,326	1,308,489	604,326	871,952	762,226	1,801,512	34,792	309,711	753,628	3,315,394	
\$10,000 under \$15,000	779,395	2,408,923	51,720	519,903	751,982	4,329,381	185,290	1,223,630	714,529	4,181,471	714,529	2,509,137	710,552	1,672,334	1,151,318	4,208,330	53,534	1,545,869	1,045,895	6,869,203	
\$15,000 under \$20,000	775,395	2,408,823	51,720	519,903	751,982	4,329,381	185,290	1,223,630	714,529	4,181,471	714,529	2,509,137	710,552	1,672,334	935,459	3,978,966	44,205	369,003	821,993	6,843,156	
\$20,000 under \$25,000	687,489	2,260,224	29,853	834,513	619,688	3,480,182	172,288	1,302,108	601,267	3,422,698	601,267	2,053,843	601,267	1,368,856	585,463	1,611,424	27,945	1,217,941	537,232	2,696,587	
\$25,000 under \$30,000	585,463	1,611,424	27,945	1,217,941	537,232	2,696,587	149,621	1,695,351	520,391	2,612,203	520,391	1,567,510	517,918	1,044,893	1,151,318	4,208,330	53,534	1,545,869	1,045,895	6,869,203	
\$30,000 under \$40,000	1,151,318	4,208,330	53,534	1,545,869	1,045,895	6,869,203	297,700	1,983,096	979,261	6,516,343	979,261	3,910,177	978,153	2,606,166	\$40,000 under \$50,000	935,459	3,978,966	44,205	369,003	821,993	6,843,156
\$40,000 under \$50,000	935,459	3,978,966	44,205	369,003	821,993	6,843,156	252,229	1,039,307	779,672	6,581,772	779,672	3,949,360	779,667	2,632,412	\$50,000 under \$75,000	1,144,038	9,007,554	61,851	1,157,895	1,060,000	13,216,133
\$50,000 under \$75,000	1,144,038	9,007,554	61,851	1,157,895	1,060,000	13,216,133	261,127	1,698,055	991,793	12,726,533	991,793	7,636,297	991,106	5,090,236	\$75,000 under \$100,000	438,745	6,314,133	26,369	611,909	395,062	8,738,322
\$75,000 under \$100,000	438,745	6,314,133	26,369	611,909	395,062	8,738,322	99,884	760,723	371,138	8,437,540	371,138	5,062,673	370,788	3,374,867	\$100,000 under \$200,000	397,528	11,847,879	27,162	629,883	376,350	16,822,353
\$100,000 under \$200,000	397,528	11,847,879	27,162	629,883	376,350	16,822,353	80,747	1,067,897	349,994	16,195,722	349,994	9,717,567	349,125	6,478,156	\$200,000 under \$500,000	138,416	13,832,196	10,193	352,378	130,359	17,946,300
\$200,000 under \$500,000	138,416	13,832,196	10,193	352,378	130,359	17,946,300	21,496	503,927	123,423	17,973,014	123,423	10,423,852	123,408	6,949,162	\$500,000 under \$1,000,000	23,455	9,102,711	1,807	77,337	22,233	11,349,745
\$500,000 under \$1,000,000	23,455	9,102,711	1,807	77,337	22,233	11,349,745	2,857	134,019	21,070	11,034,287	21,070	6,620,581	21,058	4,413,707	\$1,000,000 or more	13,149	25,032,518	973	180,208	12,442	29,505,767
\$1,000,000 or more	13,149	25,032,518	973	180,208	12,442	29,505,767	1,241	164,701	11,894	29,118,695	11,894	17,471,216	11,881	11,647,469	<b>Taxable returns, total</b>	<b>7,361,638</b>	<b>94,303,315</b>	<b>380,965</b>	<b>7,805,444</b>	<b>6,781,687</b>	<b>129,115,917</b>
No adjusted gross income	10,049	2,885,358	284	7,153	10,920	4,172,576	*69	*3,360	10,913	4,055,509	10,913	2,433,310	10,908	1,622,199	\$1 under \$5,000	129,485	259,930	*3,978	*4,359	117,131	305,346
\$1 under \$5,000	129,485	259,930	*3,978	*4,359	117,131	305,346	*19,322	*2,367	113,153	301,938	113,153	181,204	113,153	120,734	\$5,000 under \$10,000	412,061	826,171	*20,379	*189,295	391,692	1,365,050
\$5,000 under \$10,000	412,061	826,171	*20,379	*189,295	391,692	1,365,050	89,735	352,008	386,432	1,301,327	386,432	780,940	386,432	520,387	\$10,000 under \$15,000	642,161	1,526,171	30,772	290,341	632,422	2,395,341
\$10,000 under \$15,000	642,161	1,526,171	30,772	290,341	632,422	2,395,341	141,334	1,026,533	612,843	2,384,007	612,843	1,534,898	608,866	1,022,869	\$15,000 under \$20,000	732,243	2,223,313	*77,712	*1,343,664	654,496	3,996,623
\$15,000 under \$20,000	732,243	2,223,313	*77,712	*1,343,664	654,496	3,996,623	176,511	1,050,593	681,192	3,882,227	681,192	2,329,572	657,215	1,352,655	\$20,000 under \$25,000	662,752	2,108,444	**	**	586,035	3,261,560
\$20,000 under \$25,000	662,752	2,108,444	**	**	586,035	3,261,560	167,350	1,279,641	588,723	3,207,299	588,723	1,924,537	568,723	1,282,672	\$25,000 under \$30,000	538,460	1,584,640	27,668	1,217,808	571,515	2,695,744
\$25,000 under \$30,000	538,460	1,584,640	27,668	1,217,808	571,515	2,695,744	141,856	1,635,972	509,201	2,541,196	509,201	1,524,902	506,728	1,016,294	\$30,000 under \$40,000	1,128,058	3,998,540	49,022	1,408,640	1,019,618	6,803,023
\$30,000 under \$40,000	1,128,058	3,998,540	49,022	1,408,640	1,019,618	6,803,023	251,924	1,983,023	791,391	6,535,023	791,391	3,803,797	960,283	2,535,235	\$40,000 under \$50,000	928,205	3,904,805	44,121	360,520	814,743	10,928,655
\$40,000 under \$50,000	928,205	3,904,805	44,121	360,520	814,743	10,928,655	72,794	1,028,655	772,469	10,155,707	772,469	3,891,008	772,464	2,586,848	\$50,000 under \$75,000	1,136,577	8,890,349	61,945	1,157,715	1,054,357	13,145,880
\$50,000 under \$75,000	1,136,577	8,890,349	61,945	1,157,715	1,054,357	13,145,880	258,935	1,666,731	987,852	12,688,691	987,852	7,613,591	987,175	5,075,100	\$75,000 under \$100,000	437,443	6,990,717	26,017	698,977	393,729	8,699,391
\$75,000 under \$100,000	437,443	6,990,717	26,017	698,977	393,729	8,699,391	99,494	754,645	369,850	8,405,930	369,850	5,043,706	369,500	3,362,223	\$100,000 under \$200,000	396,568	11,822,271	27,010	699,877	370,351	16,822,353
\$100,000 under \$200,000	396,568	11,822,271	27,010	699,877	370,351	16,822,353	80,531	1,063,569	349,957	16,174,579	349,957	9,704,854	348,488	6,469,081	\$200,000 under \$500,000	138,111	13,806,270	*11,943	*417,425	130,110	17,908,789
\$200,000 under \$500,000	138,111	13,806,270	*11,943	*417,425	130,110	17,908,789	2,843	104,779	21,068	11,020,950	21,068	6,611,609	21,029	4,401,327	\$500,000 under \$1,000,000	23,401	9,113,420	**	**	22,192	11,327,781
\$500,000 under \$1,000,000	23,401	9,113,420	**	**	22,192	11,327,781	1,233	153,957	11,870	29,102,921	11,870	17,461,757	11,867	11,641,764	<b>Non-taxable returns, total</b>	<b>884,301</b>	<b>4,115,900</b>	<b>70,115</b>	<b>2,461,506</b>	<b>1,025,685</b>	<b>9,388,129</b>
\$1,000,000 or more	13,126	25,008,978	968	169,205	12,424	29,479,360	1,233	153,957	11,870	29,102,921	11,870	17,461,757	11,867	11,641,764							

Footnote(s) at end of table



Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Pensions and annuities			
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income	
	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)
<b>All returns, total</b>	<b>7,998,047</b>	<b>58,198,030</b>	<b>2,928,604</b>	<b>4,416,589</b>	<b>985,569</b>	<b>4,668,033</b>	<b>106,817</b>	<b>2,945,202</b>	<b>12,376,425</b>	<b>107,294,980</b>	<b>11,551,051</b>	<b>80,447,934</b>
No adjusted gross income	266,815	4,100,954	14,256	25,999	107,087	700,359	106,817	1,156,887	62,915	388,964	53,667	303,925
\$1 under \$5,000	414,650	534,742	67,437	65,384	51,893	116,661	36,108	140,448	680,925	2,178,387	614,085	1,368,606
\$5,000 under \$10,000	652,209	905,139	179,021	179,021	85,638	159,977	40,979	100,589	2,059,883	6,195,720	2,077,932	8,198,720
\$10,000 under \$15,000	762,848	1,413,428	225,817	318,597	98,147	232,875	48,088	172,039	2,059,428	13,505,920	2,023,475	11,166,514
\$15,000 under \$20,000	747,570	1,761,772	297,534	478,898	94,931	443,235	61,505	171,577	1,668,959	12,657,604	1,585,218	11,161,851
\$20,000 under \$25,000	638,195	1,475,796	287,936	395,565	68,107	259,351	43,414	87,658	1,296,980	9,722,568	1,155,668	8,674,259
\$25,000 under \$30,000	587,967	1,180,310	232,974	352,072	68,035	179,033	42,409	76,598	1,085,510	7,462,282	818,742	6,643,538
\$30,000 under \$40,000	1,066,897	2,748,651	508,086	696,678	128,851	448,478	60,538	196,069	1,471,773	14,507,982	1,306,665	11,200,962
\$40,000 under \$50,000	857,819	2,805,563	381,994	522,774	83,196	271,785	35,700	82,098	835,351	10,487,258	944,393	8,613,821
\$50,000 under \$75,000	1,073,732	5,582,039	432,521	649,558	100,670	563,042	70,209	184,924	834,857	10,441,533	746,144	8,695,389
\$75,000 under \$100,000	392,317	3,689,935	151,718	254,775	32,590	181,834	31,278	145,710	213,852	3,577,205	177,091	2,178,434
\$100,000 under \$200,000	375,271	7,029,037	130,318	268,325	46,802	554,088	35,334	169,305	129,628	2,520,054	111,675	1,772,417
\$200,000 under \$500,000	128,013	7,517,578	32,766	74,568	14,361	253,121	24,080	156,344	41,291	6,378,440	36,361	840,489
\$500,000 under \$1,000,000	21,621	4,797,565	4,380	11,203	3,249	104,397	3,305	50,056	4,634	263,646	3,915	127,169
\$1,000,000 or more	12,123	12,855,520	1,846	4,854	2,162	200,797	2,043	54,459	2,335	188,403	1,956	92,423
<b>Taxable returns, total</b>	<b>8,988,996</b>	<b>54,203,860</b>	<b>2,769,202</b>	<b>4,162,019</b>	<b>713,801</b>	<b>3,579,469</b>	<b>442,904</b>	<b>1,434,634</b>	<b>11,069,186</b>	<b>100,678,998</b>	<b>10,349,271</b>	<b>76,182,260</b>
No adjusted gross income	12,614	1,697,124	—	—	2,534	75,506	4,608	34,681	882	13,300	797	12,092
\$1 under \$5,000	126,791	146,196	32,981	33,414	*1,226	*14,772	*3,983	*25,092	160,234	456,404	156,257	385,574
\$5,000 under \$10,000	428,452	542,239	134,737	229,577	32,492	39,623	15,593	52,864	1,614,243	6,912,286	1,555,204	6,232,294
\$10,000 under \$15,000	639,519	1,120,605	195,799	256,850	67,350	199,468	30,517	69,359	1,840,231	11,967,968	1,905,984	10,526,540
\$15,000 under \$20,000	691,678	1,333,940	284,627	460,049	81,066	381,004	54,563	134,824	1,636,269	12,461,508	1,559,521	11,044,338
\$20,000 under \$25,000	605,481	1,386,657	265,015	331,529	66,323	242,037	40,152	68,715	1,219,147	9,661,689	1,148,435	8,614,010
\$25,000 under \$30,000	570,720	1,111,672	223,503	331,529	60,033	145,585	38,545	52,816	879,994	7,904,300	807,274	6,691,871
\$30,000 under \$40,000	1,044,906	2,661,035	501,928	696,282	123,176	433,585	55,759	177,835	1,460,006	14,365,618	1,297,792	10,989,685
\$40,000 under \$50,000	850,536	2,748,464	381,561	522,337	80,981	213,166	35,462	80,675	833,061	10,490,930	842,103	8,607,543
\$50,000 under \$75,000	1,069,050	5,550,899	428,922	839,409	99,701	544,614	69,977	167,462	834,003	10,420,853	745,290	8,676,568
\$75,000 under \$100,000	390,911	3,671,191	151,035	262,726	32,451	169,822	31,211	145,512	213,384	3,571,592	176,859	2,173,151
\$100,000 under \$200,000	374,556	7,018,831	130,148	268,817	46,779	553,645	35,195	168,336	129,528	2,615,116	111,578	1,770,116
\$200,000 under \$500,000	127,784	7,496,898	32,722	74,453	14,304	250,583	24,012	154,902	41,248	9,376,556	36,318	838,733
\$500,000 under \$1,000,000	21,583	4,786,465	4,373	11,185	3,232	99,878	3,282	48,735	**6,956	**460,880	**5,859	**218,446
\$1,000,000 or more	12,105	12,630,756	1,841	4,840	2,153	200,401	2,095	53,627	2,339	6,815,981	1,201,780	4,265,674
<b>Non-taxable returns, total</b>	<b>1,031,351</b>	<b>3,994,170</b>	<b>159,402</b>	<b>254,570</b>	<b>271,768</b>	<b>1,089,584</b>	<b>198,894</b>	<b>1,510,568</b>	<b>1,307,239</b>	<b>6,815,981</b>	<b>1,201,780</b>	<b>4,265,674</b>

Footnote(s) et al. of table.

## Individual Returns/1984

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Pensions and annuities — Continued					Rent					Royalty				
	Fully included in AGI	Partially included in AGI	Not included in AGI	Net income	Net loss	Net income	Net loss	Net income	Net loss	Net income	Net loss	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>All returns, total</b>	<b>10,618,896</b>	<b>74,178,562</b>	<b>1,379,980</b>	<b>20,703,479</b>	<b>6,269,352</b>	<b>1,061,685</b>	<b>12,412,869</b>	<b>3,365,830</b>	<b>15,418,184</b>	<b>5,127,635</b>	<b>31,387,299</b>	<b>880,213</b>	<b>6,776,069</b>	<b>68,049</b>	<b>289,755</b>
No adjusted gross income	51,535	289,900	2,886	24,088	14,025	9,485	84,966	80,222	576,649	185,267	3,404,762	26,945	238,817	3,624	31,363
\$1 under \$5,000	580,323	1,291,756	43,425	182,329	76,850	75,904	704,313	216,862	351,165	261,411	988,013	48,971	60,579	1,705	*39
\$5,000 under \$10,000	1,933,767	7,714,798	175,428	1,108,064	489,679	105,037	563,919	410,743	885,918	339,308	1,654,286	41,331	64,063	5,691	*11,496
\$10,000 under \$15,000	1,925,518	7,698,125	187,198	1,111,089	507,390	76,267	2,035,706	387,948	1,140,728	431,676	1,754,973	92,004	196,237	6,488	*8,100
\$15,000 under \$20,000	1,465,068	10,435,805	181,502	1,314,806	728,046	109,722	908,993	368,928	1,066,976	453,614	1,997,231	86,367	277,602	7,956	*185
\$20,000 under \$25,000	1,081,060	8,131,399	144,764	966,641	542,861	94,762	624,323	305,032	917,942	484,675	2,078,122	94,774	245,878	2,475	*9,754
\$25,000 under \$30,000	738,863	6,245,273	104,321	1,255,380	504,569	82,358	461,638	263,302	896,908	487,540	2,080,413	74,713	344,795	4,871	*47,773
\$30,000 under \$40,000	1,785,819	10,220,458	191,577	1,704,843	898,603	203,052	2,580,680	427,723	1,051,493	787,445	3,673,667	94,838	266,652	11,598	30,414
\$40,000 under \$50,000	745,161	5,171,501	111,533	1,751,501	860,623	112,050	992,560	290,537	1,311,135	587,119	3,237,200	75,169	368,981	5,754	13,146
\$50,000 under \$75,000	633,261	7,225,924	144,820	2,191,068	867,762	118,674	1,023,941	313,410	1,868,368	641,040	4,228,746	127,866	774,187	6,754	25,857
\$75,000 under \$100,000	157,257	1,932,532	33,610	568,750	225,902	45,872	1,055,924	125,620	1,580,346	208,411	1,876,760	44,199	625,837	3,955	30,963
\$100,000 under \$200,000	27,412	1,580,127	17,991	347,657	182,281	21,371	682,270	113,605	1,667,129	191,548	2,563,058	47,861	1,443,931	4,736	39,152
\$200,000 under \$500,000	27,412	1,580,127	17,991	347,657	182,281	21,371	682,270	113,605	1,667,129	191,548	2,563,058	47,861	1,443,931	4,736	39,152
\$500,000 under \$1,000,000	3,336	148,015	10,169	8,423,399	370,786	5,840	485,429	40,736	1,262,384	55,669	1,173,238	19,042	897,195	1,794	17,992
\$1,000,000 or more	1,662	86,632	399	20,004	15,103	852	116,472	7,412	413,862	8,514	330,751	3,810	436,712	417	12,494
<b>Taxable returns, total</b>	<b>9,503,095</b>	<b>70,169,320</b>	<b>1,262,549</b>	<b>19,968,351</b>	<b>6,012,940</b>	<b>944,069</b>	<b>10,521,327</b>	<b>2,849,264</b>	<b>13,637,387</b>	<b>4,396,990</b>	<b>24,628,141</b>	<b>771,970</b>	<b>6,314,161</b>	<b>57,898</b>	<b>221,044</b>
No adjusted gross income	749	9,007	*221	*3,835	*3,095	*85	*458	1,665	44,815	10,132	328,557	736	30,011	174	4,936
\$1 under \$5,000	142,620	363,262	*13,637	*45,570	*22,312	*7,954	*47,573	39,295	80,107	41,731	93,688	*1,714	*1,564	—	—
\$5,000 under \$10,000	1,464,083	5,934,303	112,712	584,704	267,992	76,653	383,269	27,419	1,275,533	17,553	1,583,588	24,978	21,658	*5,691	*11,496
\$10,000 under \$15,000	1,819,638	10,031,528	151,685	787,516	495,012	73,853	1,148,922	329,286	849,323	366,323	1,583,588	85,371	173,857	*14,409	*13,024
\$15,000 under \$20,000	1,441,866	10,316,928	179,028	1,315,574	727,410	103,828	831,007	347,024	977,748	418,055	1,583,043	83,342	250,621	—	—
\$20,000 under \$25,000	1,053,828	8,072,195	142,289	955,172	541,815	94,762	624,323	294,187	976,144	460,788	1,884,382	99,309	189,612	—	—
\$25,000 under \$30,000	734,341	6,187,303	104,321	1,255,380	504,569	82,358	461,638	263,302	896,908	487,540	2,080,413	74,713	344,795	—	—
\$30,000 under \$40,000	1,181,043	10,090,482	180,468	1,702,170	898,203	200,158	2,572,966	423,666	1,302,086	747,733	3,448,228	74,773	266,344	—	—
\$40,000 under \$50,000	745,302	7,746,980	170,723	1,751,390	860,563	112,050	982,560	265,679	1,300,985	593,342	3,492,228	74,773	266,344	—	—
\$50,000 under \$75,000	632,597	7,214,046	*196,050	*3,103,502	*1,273,014	118,669	1,016,708	312,691	1,862,997	638,465	4,122,776	127,382	761,824	—	—
\$75,000 under \$100,000	157,025	1,947,249	—	—	—	45,836	1,055,584	124,081	1,546,443	207,812	1,857,763	44,158	625,274	3,955	30,963
\$100,000 under \$200,000	97,615	1,587,826	—	—	—	*28,023	*1,281,533	113,213	1,667,129	191,548	2,563,058	47,861	1,443,931	4,736	39,152
\$200,000 under \$500,000	27,398	488,175	10,179	8,422,952	370,558	5,840	485,429	40,736	1,262,384	55,669	1,173,238	19,042	897,195	1,794	17,992
\$500,000 under \$1,000,000	*4,990	*200,038	*1,235	*52,605	*18,408	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Nontaxable returns, total</b>	<b>1,115,803</b>	<b>4,009,262</b>	<b>117,431</b>	<b>715,128</b>	<b>256,412</b>	<b>117,616</b>	<b>1,891,571</b>	<b>516,566</b>	<b>1,780,797</b>	<b>730,645</b>	<b>6,759,158</b>	<b>109,243</b>	<b>461,908</b>	<b>10,151</b>	<b>68,711</b>

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Firm rental			Partnership									
	Net income		Net loss	Total income		Total loss		Expense deduction		Net income		Net loss	
	Number of returns (70)	Amount (71)		Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (78)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)
<b>All returns, total</b>	<b>371,849</b>	<b>2,087,768</b>	<b>144,039</b>	<b>2,575,082</b>	<b>38,578,187</b>	<b>2,955,166</b>	<b>46,770,349</b>	<b>191,773</b>	<b>241,844</b>	<b>1,949,459</b>	<b>30,539,669</b>	<b>2,494,141</b>	<b>38,975,574</b>
No adjusted gross income	4,559	18,508	168,383	63,679	1,462,315	179,580	11,311,438	4,822	4,878	31,560	517,338	171,384	10,371,339
\$1 under \$5,000	*12,223	*34,386	*36,679	95,498	443,562	103,079	589,705	*4,729	*5,657	83,348	303,220	84,343	455,020
\$5,000 under \$10,000	55,462	178,697	*15,908	172,862	858,393	94,829	590,374	*5,339	*842	162,921	772,377	77,887	505,200
\$10,000 under \$15,000	61,081	223,632	83,360	182,858	1,112,615	156,107	825,092	*11,404	*5,235	171,518	974,588	128,471	782,685
\$15,000 under \$20,000	37,656	157,503	*14,236	163,148	1,041,254	183,215	886,679	18,572	34,256	130,619	906,004	156,454	785,685
\$20,000 under \$25,000	49,260	269,159	*10,814	168,628	773,511	187,943	869,541	*4,867	*4,479	128,881	685,420	159,227	785,929
\$25,000 under \$30,000	39,717	153,791	*10,745	161,763	1,319,174	165,134	1,046,590	*5,361	*12,624	136,482	1,088,611	138,893	811,640
\$30,000 under \$40,000	43,720	183,735	*12,404	297,881	2,375,679	345,980	2,084,248	30,550	44,228	239,621	1,948,190	303,569	1,611,605
\$40,000 under \$50,000	18,226	139,257	10,009	33,657	1,798,424	31,745	1,824,405	20,454	27,118	159,463	1,552,108	167,605	1,375,605
\$50,000 under \$75,000	32,720	384,550	54,885	419,701	4,505,715	51,037	4,352,854	31,035	38,331	287,058	3,665,108	438,532	3,549,580
\$75,000 under \$100,000	7,678	58,728	*2,102	217,177	4,212,878	255,627	3,128,921	151,174	23,471	151,174	3,517,557	205,402	2,495,071
\$100,000 under \$200,000	8,163	79,310	30,063	264,049	8,290,923	316,753	7,137,190	25,868	27,679	166,351	6,774,269	242,270	5,945,218
\$200,000 under \$500,000	3,055	159,595	18,533	90,837	5,391,183	110,339	6,984,074	8,384	8,610	58,326	4,351,118	85,724	3,465,394
\$500,000 under \$1,000,000	211	3,710	1,318	15,589	1,832,374	18,692	2,284,631	1,763	2,069	8,121	2,331,618	1,024	1,731,964
\$1,000,000 or more	118	13,197	59	8,486	3,056,167	9,955	2,774,619	1,097	1,147	4,822	2,352,344	7,350	2,069,922
<b>Taxable returns, total</b>	<b>342,079</b>	<b>1,989,834</b>	<b>123,945</b>	<b>2,261,968</b>	<b>35,113,779</b>	<b>2,528,129</b>	<b>34,484,844</b>	<b>174,202</b>	<b>221,912</b>	<b>1,700,540</b>	<b>28,276,925</b>	<b>2,119,003</b>	<b>27,869,702</b>
No adjusted gross income	**77	**443	**123,687	4,502	320,197	13,856	1,992,166	573	861	1,540	92,620	13,104	1,785,471
\$1 under \$5,000	**	157,719	—	25,777	59,788	4,410	72,868	—	—	25,573	40,588	431	59,668
\$5,000 under \$10,000	46,230	227,211	—	137,706	479,663	47,524	202,467	*38	*8	98,721	421,904	41,339	144,535
\$10,000 under \$15,000	58,368	222,215	**	139,918	748,863	116,783	491,657	*7,389	*4,804	127,473	669,919	98,633	417,718
\$15,000 under \$20,000	36,548	157,352	*14,236	144,211	650,003	165,681	588,904	18,366	34,111	118,188	782,149	142,984	534,261
\$20,000 under \$25,000	48,260	289,159	**182,988	143,357	551,184	164,827	555,810	*4,881	*4,467	112,945	484,703	138,863	498,786
\$25,000 under \$30,000	38,712	153,745	**	152,648	1,161,116	164,271	812,375	*2,985	*5,555	128,376	840,268	133,651	612,456
\$30,000 under \$40,000	43,726	193,295	**	252,606	2,111,118	330,653	1,820,371	29,998	42,864	231,033	1,740,935	291,241	1,493,056
\$40,000 under \$50,000	18,226	139,257	**	250,082	1,732,318	308,682	1,706,888	20,450	27,113	188,971	1,474,635	269,687	1,476,317
\$50,000 under \$75,000	32,720	384,550	**	417,035	4,461,860	507,270	4,202,359	30,847	38,139	285,715	3,680,204	435,248	3,439,841
\$75,000 under \$100,000	7,678	58,728	**52,197	215,501	4,175,865	954,208	3,094,925	22,281	23,956	150,424	3,499,674	204,232	2,384,089
\$100,000 under \$200,000	6,163	78,310	1,064	263,021	8,255,895	316,694	7,044,485	25,785	27,633	166,179	6,577,753	241,668	5,574,681
\$200,000 under \$500,000	**3,061	**176,358	1,318	90,623	5,369,077	110,100	6,984,074	8,368	8,786	58,200	4,122,639	85,567	5,699,922
\$500,000 under \$1,000,000	**	—	59	15,541	1,915,150	18,631	2,254,428	1,771	2,071	8,782	1,370,167	13,982	1,711,517
\$1,000,000 or more	**	—	2,092	8,484	3,038,379	9,930	2,757,852	1,090	1,135	4,810	2,338,769	7,363	2,059,376
<b>Nontaxable returns, total</b>	<b>29,770</b>	<b>78,134</b>	<b>20,094</b>	<b>313,214</b>	<b>3,462,408</b>	<b>427,037</b>	<b>12,285,705</b>	<b>17,571</b>	<b>19,932</b>	<b>248,819</b>	<b>2,282,644</b>	<b>375,138</b>	<b>11,105,872</b>

Footnote(s) at end of table.



Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total income						Estate or trust						Net loss						Total income						Total loss						Expense reduction								
	Number of returns			Amount			Number of returns			Amount			Number of returns			Amount			Number of returns			Amount			Number of returns			Amount			Number of returns			Amount			Number of returns		
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)			
All returns, total	999,451	7,728,631	105,941	590,948	986,160	7,658,711	88,156	521,029	612,865	16,296,043	587,134	9,958,187	97,806	170,055																									
No adjusted gross income	17,424	205,084	10,246	164,721	13,979	192,413	9,028	152,050	17,993	657,990	71,362	3,710,917	2,536	7,912																									
\$1 under \$5,000	64,227	134,232	13,425	61,160	64,227	134,232	13,425	61,160	20,766	70,000	14,352	3,710,917	42	12																									
\$5,000 under \$10,000	132,169	432,825	42,825	104,394	103,286	432,825	42,825	104,394	59,954	218,180	39,442	180,868	10,433	123																									
\$10,000 under \$15,000	104,394	443,968	11,703	103,565	102,383	443,968	11,703	103,565	33,487	218,180	28,504	303,481	1,187	123																									
\$15,000 under \$20,000	84,492	389,425	7,972	32,001	83,383	389,425	7,972	32,001	40,394	276,574	48,365	380,485	9,146	168																									
\$20,000 under \$25,000	88,478	356,795	7,592	16,374	86,004	356,795	7,592	16,374	31,557	229,770	28,740	165,594	863	857																									
\$25,000 under \$30,000	69,320	325,270	4,111	11,253	67,329	325,270	4,111	11,253	16,225	444,949	40,815	307,895	9,031	956																									
\$30,000 under \$40,000	101,424	694,610	10,035	19,258	98,926	694,610	10,035	19,258	53,102	665,558	67,000	446,653	9,867	23,234																									
\$40,000 under \$50,000	76,082	534,075	6,878	4,474	76,042	533,819	6,878	4,474	33,534	1,222,056	66,258	603,130	12,534	26,804																									
\$50,000 under \$75,000	137,850	1,115,608	10,066	43,708	137,500	1,111,434	10,066	43,708	87,743	1,222,056	66,258	603,130	14,786	24,856																									
\$75,000 under \$100,000	56,030	516,894	4,634	44,729	55,243	502,972	4,634	44,729	46,294	842,322	42,654	519,406	9,233	18,100																									
\$100,000 under \$200,000	53,456	769,773	6,533	61,544	52,535	769,773	6,533	61,544	32,664	1,617,050	43,124	884,693	10,908	24,572																									
\$200,000 under \$500,000	31,289	808,506	3,441	50,504	31,071	795,112	3,441	50,504	2,333	2,744,741	25,068	283,444	4,453	10,523																									
\$500,000 under \$1,000,000	4,416	318,130	797	21,871	4,335	312,109	797	21,871	1,138	1,744,741	15,851	283,444	1,383	2,827																									
\$1,000,000 or more	2,800	643,209	503	27,166	2,733	636,378	503	27,166	328	5,084,056	3,913	715,230	1,383	2,827																									
Taxable returns, total	897,631	7,191,245	81,957	354,446	889,321	7,133,063	67,630	295,267	554,902	15,442,217	417,449	5,270,849	88,162	140,757																									
No adjusted gross income	654	21,355	259	20,482	648	19,460	209	18,587	1,207	110,411	3,144	434,490	33	721																									
\$1 under \$5,000	41,516	82,325	4,017	8,588	41,516	82,325	4,017	8,588	12,010	41,912	1,232	22,215	3	2																									
\$5,000 under \$10,000	101,309	341,858	17,782	34,916	101,309	341,762	17,782	34,916	44,297	152,088	12,114	8,172	7,959	1,091																									
\$10,000 under \$15,000	91,875	409,728	9,871	31,144	90,867	408,801	9,871	31,144	20,380	151,952	11,234	84,008	8	16																									
\$15,000 under \$20,000	74,905	315,317	5,861	16,374	74,905	315,317	5,861	16,374	36,185	208,237	29,654	133,444	8,747	3,028																									
\$20,000 under \$25,000	63,750	353,344	7,582	16,374	61,276	353,027	7,582	16,374	30,238	221,338	26,723	135,956	7	2																									
\$25,000 under \$30,000	64,023	354,228	4,264	16,225	64,023	354,228	4,264	16,225	50,094	410,765	35,996	215,114	7,422	7,594																									
\$30,000 under \$40,000	98,861	628,610	9,821	9,627	96,387	626,710	9,821	9,627	71,082	658,643	63,908	333,978	8,758	17,694																									
\$40,000 under \$50,000	76,042	534,043	6,833	3,260	76,042	533,819	6,833	3,260	66,148	591,969	56,760	260,540	12,414	26,443																									
\$50,000 under \$75,000	137,452	1,112,576	9,689	40,456	137,452	1,108,598	9,689	40,456	86,928	1,216,158	62,965	540,870	14,748	24,650																									
\$75,000 under \$100,000	55,522	512,816	11,093	102,782	54,795	498,793	11,093	102,782	45,977	938,972	41,699	486,159	9,192	18,089																									
\$100,000 under \$200,000	53,189	767,345	9,329	52,093	52,093	758,705	9,329	52,093	54,730	1,802,119	42,813	849,613	10,798	24,544																									
\$200,000 under \$500,000	31,231	804,979	3,429	49,458	31,014	791,647	3,429	49,458	23,601	2,115,896	19,970	886,367	4,441	10,494																									
\$500,000 under \$1,000,000	4,407	317,128	1,297	27,166	4,326	311,108	1,297	27,166	7,121	1,740,994	5,448	376,213	2,363	6,384																									
\$1,000,000 or more	2,795	635,592	795	27,166	2,728	628,762	795	27,166	4,904	5,081,063	3,789	703,610	1,383	2,827																									
Non-taxable returns, total	101,820	537,386	23,984	236,499	96,839	525,648	20,526	224,761	57,963	853,827	169,685	4,687,338	9,644	29,298																									

Footnote(s) at end of table.

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Small Business Corporation — Continued					Farm					Unemployment compensation				
	Net income		Net loss		Number of returns	Net income		Net loss		Number of returns	Total		In adjusted gross income		Number of returns
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>All returns, total</b>	567,886	15,063,886	543,903	8,896,065	866,470	6,337,306	1,827,950	19,432,812	7,711,731	13,181,166	4,444,473	6,049,550	8	11	8
No adjusted gross income	13,044	442,804	67,519	3,503,644	32,905	270,823	315,736	8,552,884	42,450	140,918	3,977	5,369	3,977	5,369	3,977
\$1 under \$5,000	20,763	67,604	14,178	178,484	109,256	216,263	125,345	724,302	936,508	1,955,843	1,955,843	1,955,843	1,955,843	1,955,843	1,955,843
\$5,000 under \$10,000	57,332	182,347	38,439	292,038	173,018	807,897	196,227	1,042,953	1,382,920	2,280,012	2,280,012	2,280,012	2,280,012	2,280,012	2,280,012
\$10,000 under \$15,000	23,830	182,040	28,451	299,494	144,691	804,124	140,514	867,864	1,182,301	2,182,120	2,182,120	2,182,120	2,182,120	2,182,120	2,182,120
\$15,000 under \$20,000	40,384	259,504	44,637	376,681	75,939	503,066	217,759	1,247,507	998,738	1,497,415	1,497,415	1,497,415	1,497,415	1,497,415	1,497,415
\$20,000 under \$25,000	29,041	211,513	25,121	148,193	70,111	488,477	191,551	1,054,896	876,889	1,363,349	1,363,349	1,363,349	1,363,349	1,363,349	1,363,349
\$25,000 under \$30,000	46,972	404,191	38,295	277,092	66,715	861,453	152,110	835,704	758,140	1,218,913	1,218,913	1,218,913	1,218,913	1,218,913	1,218,913
\$30,000 under \$35,000	67,447	613,939	69,644	420,467	52,107	533,391	181,885	1,168,680	975,419	1,627,669	1,627,669	1,627,669	1,627,669	1,627,669	1,627,669
\$35,000 under \$40,000	65,962	573,337	62,112	307,099	64,786	597,357	104,511	638,711	356,962	583,305	583,305	583,305	583,305	583,305	583,305
\$40,000 under \$45,000	82,525	1,125,380	81,896	537,290	53,019	716,526	123,013	989,798	175,124	1,164,922	1,164,922	1,164,922	1,164,922	1,164,922	1,164,922
\$45,000 under \$50,000	37,576	831,415	32,674	428,599	8,671	181,242	28,845	485,748	18,905	33,090	33,090	33,090	33,090	33,090	33,090
\$50,000 under \$55,000	50,008	1,650,729	36,969	742,934	10,842	291,703	35,291	800,200	6,740	14,732	14,732	14,732	14,732	14,732	14,732
\$55,000 under \$60,000	21,658	1,964,316	16,289	556,110	3,494	179,364	11,207	497,089	585	1,106	1,106	1,106	1,106	1,106	1,106
\$60,000 under \$65,000	6,474	1,656,953	3,988	288,278	658	48,822	2,511	235,225	36	166	166	166	166	166	166
\$65,000 under \$70,000	4,470	4,897,784	2,671	531,763	358	53,598	1,445	261,251	14	55	55	55	55	55	55
\$70,000 under \$75,000	518,378	14,468,454	380,700	4,457,843	546,964	4,715,153	1,221,000	8,997,765	6,345,307	10,378,805	4,395,875	5,990,754	4,395,875	5,990,754	4,395,875
<b>Taxable returns, total</b>	497	89,656	3,044	414,453	234	1,806	1,721	303,516	1,668	335	335	335	335	335	335
No adjusted gross income	497	89,656	3,044	414,453	234	1,806	1,721	303,516	1,668	335	335	335	335	335	335
\$1 under \$5,000	12,008	39,533	1,155	19,840	14,259	42,687	88,453	400,350	170,428	337,388	337,388	337,388	337,388	337,388	337,388
\$5,000 under \$10,000	44,292	149,875	12,111	70,500	78,325	251,122	110,956	542,974	916,558	1,410,785	1,410,785	1,410,785	1,410,785	1,410,785	1,410,785
\$10,000 under \$15,000	20,378	151,807	11,228	83,879	16,341	80,579	10,056	542,974	1,130,118	2,077,621	2,077,621	2,077,621	2,077,621	2,077,621	2,077,621
\$15,000 under \$20,000	36,185	205,936	27,947	135,321	52,443	284,579	202,775	1,030,162	982,959	1,467,352	1,467,352	1,467,352	1,467,352	1,467,352	1,467,352
\$20,000 under \$25,000	27,763	203,522	23,105	118,992	66,881	433,493	166,593	969,378	868,480	1,360,798	1,360,798	1,360,798	1,360,798	1,360,798	1,360,798
\$25,000 under \$30,000	44,002	372,428	33,516	184,370	54,881	673,171	137,624	1,376,624	75,953	1,208,494	1,208,494	1,208,494	1,208,494	1,208,494	1,208,494
\$30,000 under \$35,000	66,634	610,138	59,595	303,167	82,045	536,969	103,707	1,137,353	973,610	1,624,017	1,624,017	1,624,017	1,624,017	1,624,017	1,624,017
\$35,000 under \$40,000	64,523	561,204	56,057	256,433	72,313	536,969	103,707	1,137,353	973,610	1,624,017	1,624,017	1,624,017	1,624,017	1,624,017	1,624,017
\$40,000 under \$45,000	119,142	1,351,693	95,646	470,463	52,792	713,074	121,226	1,221,000	169,521	269,404	269,404	269,404	269,404	269,404	269,404
\$45,000 under \$50,000	49,804	1,644,099	31,719	396,168	8,671	181,242	28,845	485,748	18,905	33,090	33,090	33,090	33,090	33,090	33,090
\$50,000 under \$55,000	21,626	1,959,675	16,178	716,137	10,842	291,703	35,291	800,200	6,740	14,732	14,732	14,732	14,732	14,732	14,732
\$55,000 under \$60,000	6,461	1,654,320	3,988	288,278	658	48,822	2,511	235,225	36	166	166	166	166	166	166
\$60,000 under \$65,000	4,463	4,895,163	2,669	530,538	358	53,598	1,445	261,251	14	55	55	55	55	55	55
\$65,000 under \$70,000	49,508	575,412	163,203	4,439,222	319,506	1,822,153	606,950	10,435,027	1,366,424	2,802,362	2,802,362	2,802,362	2,802,362	2,802,362	2,802,362
<b>Non-taxable returns, total</b>	49,508	575,412	163,203	4,439,222	319,506	1,822,153	606,950	10,435,027	1,366,424	2,802,362	2,802,362	2,802,362	2,802,362	2,802,362	2,802,362

Footnote(s) at end of table.

## Individual Returns/1984

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Social Security benefits												Windfall profit tax refunds		Windfall profit tax withheld		Other income							
	Total			Benefits in AGI			Number of returns			Amount			Number of returns			Amount			Number of returns			Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	7,248,065	51,844,207	2,613,101	7,876,787	97,892	115,067	516,906	494,226	4,565,647	10,598,439	632,513	27,599,782												
No adjusted gross income	80,985	484,173	1,764	2,728	1,936	3,026	14,764	20,348	59,807	292,831	207,454	18,665,069												
\$1 under \$5,000	596,415	3,533,119	*3,412	*6,889	*3,981	*326	16,992	13,416	257,123	429,932	78,933	1,489,778												
\$5,000 under \$10,000	1,407,560	8,472,312	—	—	*1,118	*18	7,032	4,836	381,902	522,410	78,142	1,515,219												
\$10,000 under \$15,000	1,163,184	8,860,190	*16,302	*31,203	*7,957	*2,728	34,782	6,815	410,746	492,076	50,261	841,154												
\$15,000 under \$20,000	781,409	5,620,534	*4,159	*1,087	*6,032	*679	38,358	4,836	464,242	649,624	46,506	1,043,688												
\$20,000 under \$25,000	585,378	4,227,685	154,513	128,267	*5,122	*726	36,271	11,301	445,905	648,242	28,526	437,824												
\$25,000 under \$30,000	495,275	3,321,116	306,704	372,863	5,306	2,102	29,881	6,105	434,556	754,435	29,283	656,262												
\$30,000 under \$40,000	817,301	5,547,928	805,795	1,888,647	*2,728	*1,396	45,223	10,812	749,747	1,068,480	31,570	769,736												
\$40,000 under \$50,000	521,925	3,792,880	521,925	1,846,478	10,198	23,175	38,844	10,895	517,355	975,070	16,133	123,195												
\$50,000 under \$75,000	464,550	3,785,888	464,550	1,897,864	18,849	21,818	98,526	62,456	499,929	1,320,328	37,542	809,130												
\$75,000 under \$100,000	157,011	1,444,686	157,011	722,566	4,371	5,305	45,932	36,452	167,569	909,228	8,665	278,115												
\$100,000 under \$200,000	129,964	1,370,078	129,783	685,816	17,246	25,223	61,824	78,029	124,411	991,019	14,412	553,838												
\$200,000 under \$500,000	38,573	485,432	38,573	243,033	10,850	12,796	33,479	84,032	41,559	1,005,434	3,443	142,486												
\$500,000 under \$1,000,000	5,529	61,426	5,527	30,716	1,353	3,845	6,741	48,337	8,790	231,252	1,005	195,383												
\$1,000,000 or more	2,996	37,280	2,993	18,629	845	11,904	4,277	95,565	4,006	306,078	638	158,905												
Taxable returns, total	6,244,674	44,967,997	2,586,331	7,828,334	90,843	111,868	472,691	450,008	4,089,740	9,539,913	282,849	7,419,910												
No adjusted gross income	430	4,117	*3,422	*6,929	205	404	913	3,103	1,195	22,605	6,006	1,506,857												
\$1 under \$5,000	143,189	749,012	—	—	9	90	*4,026	*123	85,854	143,461	*11,342	510,302												
\$5,000 under \$10,000	1,034,378	6,677,036	—	—	*7,957	*2,728	34,686	6,807	244,439	324,475	32,436	758,644												
\$10,000 under \$15,000	1,096,728	8,091,656	*9,942	*24,486	*5,851	*872	32,767	4,550	438,069	598,061	38,458	969,923												
\$15,000 under \$20,000	770,492	5,516,046	*4,159	*1,087	*5,122	*726	33,983	5,487	434,065	608,322	28,342	428,690												
\$20,000 under \$25,000	577,950	4,186,909	149,559	125,578	*5,122	*726	33,983	5,487	434,065	608,322	28,342	428,690												
\$25,000 under \$30,000	472,525	3,392,987	304,192	365,717	*5,136	*2,100	29,862	5,928	430,296	717,752	27,023	617,297												
\$30,000 under \$40,000	809,633	5,547,928	809,633	1,888,647	*2,728	*1,396	45,223	10,812	749,747	1,068,480	31,570	769,736												
\$40,000 under \$50,000	521,925	3,792,880	521,925	1,846,478	10,198	23,175	38,844	10,895	517,355	975,070	16,133	123,195												
\$50,000 under \$75,000	463,857	3,781,880	463,857	1,895,961	18,841	21,720	97,916	61,852	498,116	1,267,835	36,994	794,815												
\$75,000 under \$100,000	156,431	1,434,411	156,431	717,438	4,370	5,303	45,125	35,957	167,405	907,998	8,403	249,305												
\$100,000 under \$200,000	129,871	1,369,265	129,890	695,410	17,210	25,223	61,824	77,829	123,994	966,470	14,079	544,925												
\$200,000 under \$500,000	38,518	484,852	38,518	242,741	10,836	12,759	33,334	83,334	41,455	1,000,159	3,382	132,444												
\$500,000 under \$1,000,000	5,521	61,362	5,521	30,663	*2,190	*3,845	6,717	48,097	8,789	228,200	989	102,582												
\$1,000,000 or more	2,992	37,249	2,990	18,618	*1,353	*3,845	4,266	95,470	3,994	306,392	635	150,357												
Non-taxable returns, total	1,003,391	6,876,310	24,770	48,453	7,249	3,201	44,216	44,216	475,907	1,058,526	349,664	20,169,872												

Footnote(s) at end of table.



**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total			Moving expense			Employee business expense			Statutory adjustments			Payments to an IRA			Payments to a Keogh plan																	
	Number of returns	Amount	(123)	Number of returns	Amount	(124)	Number of returns	Amount	(125)	Number of returns	Amount	(126)	Number of returns	Amount	(127)	Number of returns	Amount	(128)	Number of returns	Amount	(129)	Number of returns	Amount	(130)	Number of returns	Amount	(131)	Number of returns	Amount	(132)	Number of returns	Amount	(133)
<b>All returns, total</b>	37,025,796	89,745,075	1,681,255	4,408,736	7,558,582	19,326,345	15,232,856	35,374,424	6,547,507	14,587,916	648,958	4,072,409																					
No adjusted gross income	108,454	471,210	16,741	17,226	21,035	171,126	26,623	69,059	9,973	26,504	5,148	39,827																					
\$1 under \$5,000	500,696	767,132	64,516	75,442	174,384	390,232	107,670	183,056	41,477	71,059	1,707	542																					
\$5,000 under \$10,000	2,041,933	2,651,666	192,134	279,144	488,759	1,149,350	585,344	896,080	203,953	352,509	12,348	22,066																					
\$10,000 under \$15,000	3,122,871	4,243,539	234,282	356,587	587,252	1,435,745	941,961	1,611,514	424,785	729,189	36,992	67,227																					
\$15,000 under \$20,000	3,982,803	5,856,584	224,919	389,587	799,474	1,765,284	1,279,656	2,305,309	559,265	965,403	29,967	57,374																					
\$20,000 under \$25,000	4,338,833	7,058,389	202,661	415,894	894,206	1,893,982	1,422,055	2,692,127	589,752	1,121,360	36,777	86,418																					
\$25,000 under \$30,000	4,498,074	8,200,124	154,514	387,122	854,290	1,866,194	1,546,161	3,137,493	623,897	1,221,303	61,418	185,171																					
\$30,000 under \$40,000	8,012,838	17,777,568	247,936	812,098	1,522,713	3,367,419	3,128,268	7,023,733	1,336,550	2,863,730	74,300	224,903																					
\$40,000 under \$50,000	4,830,070	14,084,948	195,958	595,320	934,518	2,118,780	2,288,923	5,882,960	952,123	2,391,294	67,089	329,161																					
\$50,000 under \$75,000	3,956,439	16,921,963	141,542	676,881	894,800	2,666,617	2,534,156	7,382,259	1,137,433	3,077,705	144,540	858,844																					
\$75,000 under \$100,000	842,756	5,092,040	40,277	272,787	208,785	669,403	687,715	2,131,657	316,513	892,008	74,263	636,911																					
\$100,000 under \$200,000	608,563	4,793,325	22,876	185,074	186,820	1,105,186	529,742	1,616,399	245,300	680,978	77,022	1,020,166																					
\$200,000 under \$500,000	152,598	1,381,913	2,561	22,818	28,850	243,813	129,553	366,072	55,257	153,875	22,288	417,452																					
\$500,000 under \$1,000,000	21,131	267,080	251	2,063	3,328	45,719	16,900	53,501	1,033	2,158	3,398	87,645																					
\$1,000,000 or more	9,837	177,595	67	781	1,268	35,496	7,839	23,224	3,424	9,611	1,699	58,999																					
<b>Taxable returns, total</b>	35,262,128	86,418,463	1,555,031	4,173,675	7,165,096	17,840,168	14,893,848	34,685,973	6,421,774	14,320,839	618,867	3,946,768																					
No adjusted gross income	3,159	26,733	185	2,108	1,000	9,904	1,689	4,698	940	2,464	75	883																					
\$1 under \$5,000	138,177	173,473	15,908	12,364	53,411	71,379	52,936	83,400	26,224	35,932	—	—																					
\$5,000 under \$10,000	1,317,877	1,712,150	115,843	152,688	338,281	688,535	467,626	678,025	159,503	262,461	9,031	17,269																					
\$10,000 under \$15,000	2,862,418	3,796,935	227,330	343,504	532,660	1,224,817	886,058	1,500,154	397,824	681,848	27,275	57,726																					
\$15,000 under \$20,000	3,873,995	5,636,646	222,445	355,426	760,042	1,692,787	1,254,711	2,245,057	553,650	952,722	27,045	41,058																					
\$20,000 under \$25,000	4,272,822	6,914,681	201,802	413,295	876,464	1,817,429	1,411,576	2,689,611	593,823	1,107,046	36,275	82,714																					
\$25,000 under \$30,000	4,430,656	8,039,394	245,544	515,842	1,514,299	3,323,473	3,112,201	6,900,958	1,190,708	2,121,777	58,068	143,322																					
\$30,000 under \$40,000	7,875,484	17,615,689	247,936	812,098	1,532,411	3,323,473	3,112,201	6,900,958	1,190,708	2,121,777	58,068	143,322																					
\$40,000 under \$50,000	4,817,766	14,037,978	135,922	535,115	832,411	2,107,476	2,281,188	5,849,237	989,811	2,384,553	66,248	325,327																					
\$50,000 under \$75,000	3,945,174	18,755,662	141,542	676,881	887,956	2,758,410	2,524,865	7,349,008	1,135,364	3,072,272	144,188	852,637																					
\$75,000 under \$100,000	840,114	5,079,466	40,236	272,612	208,955	667,753	685,538	2,128,227	315,833	891,445	74,254	636,512																					
\$100,000 under \$200,000	607,752	4,786,549	22,876	185,074	166,761	1,102,975	525,332	1,615,349	245,169	690,541	77,016	1,019,560																					
\$200,000 under \$500,000	152,428	1,378,899	2,543	22,854	28,812	242,148	124,461	385,834	55,257	153,875	22,288	417,452																					
\$500,000 under \$1,000,000	21,105	266,538	251	2,063	3,318	45,644	16,841	53,483	1,033	2,158	3,398	87,645																					
\$1,000,000 or more	9,823	177,392	67	781	1,264	35,426	7,829	23,197	3,418	9,594	1,896	58,931																					
<b>Non-taxable returns, total</b>	1,763,668	3,326,612	126,224	235,061	393,486	1,486,177	339,008	708,451	125,733	267,076	30,091	125,640																					

Footnote(s) et al. of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments — Continued												Other adjustments	
	Forfeited interest penalty		Alimony paid		Deduction for working married couple		Housing deduction		Disability income exclusion					
	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)	Number of returns (140)	Amount (141)	Number of returns (142)	Amount (143)	Number of returns (144)	Amount (145)		
<b>All returns, total</b>	<b>754,771</b>	<b>183,165</b>	<b>692,939</b>	<b>3,850,406</b>	<b>24,126,180</b>	<b>22,407,621</b>					<b>67,453</b>	<b>93,143</b>		
No adjusted gross income	12,854	6,885	12,361	126,338	39,528	23,289					247	17,460		
\$1 under \$5,000	45,426	5,202	26,224	69,180	127,166	22,798					—	—		
\$5,000 under \$10,000	111,522	8,690	37,365	90,777	926,073	203,109					3,977	1,452		
\$10,000 under \$15,000	93,275	26,798	69,881	207,819	1,680,780	526,434					9,662	2,035		
\$15,000 under \$20,000	88,747	23,803	77,852	275,748	2,274,126	1,050,329					1,061	5,085		
\$20,000 under \$25,000	63,444	6,091	71,175	230,063	2,749,557	1,725,161					4,947	8,652		
\$25,000 under \$30,000	59,967	17,423	62,378	260,348	3,084,849	2,359,614					16,530	6,759		
\$30,000 under \$40,000	123,943	16,799	99,086	523,755	5,868,838	5,795,435					15,947	11,816		
\$40,000 under \$50,000	75,618	12,448	83,093	425,351	3,679,280	4,785,183					13,039	15,745		
\$50,000 under \$75,000	53,737	18,088	72,778	509,507	2,851,002	4,601,791					3,897	5,996		
\$75,000 under \$100,000	15,324	6,634	37,749	368,886	483,489	799,859					1,242	5,903		
\$100,000 under \$200,000	7,734	14,575	30,635	446,438	285,687	396,724					598	8,760		
\$200,000 under \$500,000	2,567	3,969	9,187	201,687	64,099	99,755					231	6,290		
\$500,000 under \$1,000,000	409	1,393	1,963	63,955	7,972	12,184					37	603		
\$1,000,000 or more	204	1,968	1,111	50,554	3,734	5,956					14	611		
<b>Taxable returns, total</b>	<b>680,502</b>	<b>170,174</b>	<b>620,995</b>	<b>3,501,959</b>	<b>23,037,030</b>	<b>22,035,917</b>					<b>67,206</b>	<b>75,681</b>		
No adjusted gross income	44	70	613	8,019	991	1,046					†	†		
\$1 under \$5,000	19,922	2,509	1,743	3,812	53	14					†	†		
\$5,000 under \$10,000	85,437	7,755	25,049	58,944	416,802	96,102					†	†		
\$10,000 under \$15,000	91,960	36,077	60,351	168,005	1,499,815	464,823					†	†		
\$15,000 under \$20,000	88,747	23,803	76,311	270,661	2,185,614	988,664					†	†		
\$20,000 under \$25,000	57,695	5,877	68,198	219,252	2,698,158	1,698,031					†	†		
\$25,000 under \$30,000	59,967	17,423	62,378	239,251	3,034,974	2,322,821					†	†		
\$30,000 under \$40,000	123,943	16,799	99,086	523,755	5,868,838	5,795,435					†	†		
\$40,000 under \$50,000	75,618	12,448	81,051	416,024	3,672,895	4,776,608					†	†		
\$50,000 under \$75,000	53,737	18,068	72,565	501,032	2,842,465	4,593,879					†	†		
\$75,000 under \$100,000	15,288	6,634	37,066	366,827	481,576	796,999					†	†		
\$100,000 under \$200,000	7,693	14,565	30,579	443,703	285,291	396,142					†	†		
\$200,000 under \$500,000	2,560	3,985	9,161	201,156	64,057	99,709					†	†		
\$500,000 under \$1,000,000	408	1,380	1,961	63,955	7,961	12,163					†	†		
\$1,000,000 or more	204	1,968	1,111	50,554	3,730	5,947					†	†		
<b>Non-taxable returns, total</b>	<b>74,269</b>	<b>12,991</b>	<b>71,944</b>	<b>348,447</b>	<b>1,089,150</b>	<b>371,704</b>					<b>247</b>	<b>17,461</b>		

Data not Available

Footnotes(s) at end of table.



**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Excess itemized deductions		Unused zero bracket amount		Contributions deduction for nonitemizers		Exemptions		Taxable income		Income tax before credits	
	Number of returns (146)	Amount (147)	Number of returns (148)	Amount (149)	Number of returns (150)	Amount (151)	Number of exemptions (152)	Amount (153)	Number of returns (154)	Amount (155)	Number of returns (156)	Amount (157)
<b>All returns, total</b>	<b>37,690,646</b>	<b>241,999,894</b>	<b>619,397</b>	<b>1,613,400</b>	<b>22,920,542</b>	<b>1,166,822</b>	<b>240,886,327</b>	<b>240,886,327</b>	<b>94,175,163</b>	<b>1,701,365,731</b>	<b>84,440,481</b>	<b>306,666,024</b>
No adjusted gross income	—	—	—	—	—	—	2,654,273	2,654,273	—	—	10,699	48,851
\$1 under \$5,000	347,326	1,520,048	—	—	2,380,123	93,889	23,668,746	23,668,746	12,535,728	23,819,669	4,820,782	480,893
\$5,000 under \$10,000	1,536,341	7,557,702	—	—	5,376,793	239,088	33,413,263	33,413,263	15,093,463	156,614,752	13,725,932	5,467,700
\$10,000 under \$15,000	1,536,341	7,557,702	—	—	5,376,793	239,088	33,413,263	33,413,263	15,093,463	156,614,752	13,725,932	5,467,700
\$15,000 under \$20,000	3,645,721	10,450,299	3,977	3,118	3,323,847	204,788	28,332,765	28,332,765	11,456,317	161,074,878	11,402,350	19,163,018
\$20,000 under \$25,000	4,179,758	13,940,779	—	—	2,860,812	139,249	23,170,012	23,170,012	8,786,271	160,886,305	8,779,679	21,594,826
\$25,000 under \$30,000	4,771,398	13,220,927	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$30,000 under \$35,000	5,331,984	16,163,833	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$35,000 under \$40,000	5,331,984	16,163,833	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$40,000 under \$45,000	5,331,984	16,163,833	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$45,000 under \$50,000	4,408,873	14,014,782	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$50,000 under \$75,000	—	—	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$75,000 under \$100,000	—	—	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$100,000 under \$200,000	—	—	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$200,000 under \$500,000	—	—	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$500,000 under \$1,000,000	—	—	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
\$1,000,000 or more	—	—	—	—	1,368,224	90,955	22,660,087	22,660,087	1,762,148	166,006,165	1,611,323	24,509,613
<b>Taxable returns, total</b>	<b>35,795,281</b>	<b>227,314,877</b>	<b>807,485</b>	<b>1,588,402</b>	<b>20,566,375</b>	<b>1,063,579</b>	<b>201,014,344</b>	<b>201,014,344</b>	<b>81,595,361</b>	<b>1,671,247,358</b>	<b>81,608,068</b>	<b>305,412,795</b>
No adjusted gross income	—	—	—	—	—	—	46,688	46,688	—	—	8,929	48,374
\$1 under \$5,000	30,531	30,672	—	—	1,098,511	44,896	4,817,817	4,817,817	4,588,122	14,375,054	4,594,207	468,784
\$5,000 under \$10,000	776,798	1,022,852	—	—	4,485,803	215,670	19,369,253	19,369,253	12,473,042	75,108,971	12,472,872	5,597,713
\$10,000 under \$15,000	2,245,546	4,495,033	—	—	4,369,791	256,190	29,153,316	29,153,316	13,382,885	132,388,825	13,382,384	13,246,676
\$15,000 under \$20,000	3,487,764	8,917,260	3,877	3,118	3,914,711	203,890	27,505,857	27,505,857	11,275,143	159,601,334	11,273,893	19,055,867
\$20,000 under \$25,000	4,098,953	12,736,882	—	—	2,548,241	138,350	22,795,003	22,795,003	8,701,322	158,838,216	8,701,778	21,470,952
\$25,000 under \$30,000	4,692,510	18,104,760	—	—	1,578,556	90,203	21,739,834	21,739,834	7,546,888	168,901,302	7,546,809	24,376,958
\$30,000 under \$35,000	8,768,980	43,193,885	—	—	1,389,545	78,776	34,309,172	34,309,172	11,004,570	304,314,361	11,004,830	48,511,255
\$35,000 under \$40,000	5,317,726	35,048,436	—	—	394,555	23,223	18,215,796	18,215,796	5,944,309	208,840,131	5,945,082	39,318,615
\$40,000 under \$45,000	4,387,063	44,371,691	—	—	1,556,579	10,253	15,175,282	15,175,282	4,834,458	214,344,538	4,834,012	47,843,868
\$45,000 under \$50,000	—	—	—	—	23,781	1,595	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$50,000 under \$75,000	—	—	—	—	23,781	1,595	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$75,000 under \$100,000	—	—	—	—	23,781	1,595	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$100,000 under \$200,000	—	—	—	—	23,781	1,595	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$200,000 under \$500,000	—	—	—	—	23,781	1,595	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$500,000 under \$1,000,000	—	—	—	—	23,781	1,595	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$1,000,000 or more	—	—	—	—	23,781	1,595	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
<b>Nontaxable returns, total</b>	<b>1,895,365</b>	<b>14,685,017</b>	<b>11,912</b>	<b>24,998</b>	<b>2,354,167</b>	<b>103,243</b>	<b>39,871,983</b>	<b>39,871,983</b>	<b>12,582,822</b>	<b>30,116,363</b>	<b>2,832,413</b>	<b>1,273,229</b>

Footnote(s) at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits											
	Total		Total		Child care credit		Credit for the elderly and disabled		Residential energy credit		Political contribution credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
<b>All returns, total</b>	20,468,050	9,263,308	14,670,971	3,858,335	7,545,558	2,648,894	474,860	107,002	2,655,851	645,093	5,105,202	257,406
No adjusted gross income	4,937	2,141	22	22	—	—	—	—	—	—	—	—
\$1 under \$5,000	281,845	13,984	120,455	4,470	15,906	768	—	—	—	—	—	—
\$5,000 under \$10,000	3,453,037	577,232	1,252,568	229,010	631,195	158,904	—	—	—	—	—	—
\$10,000 under \$15,000	2,121,154	687,810	1,668,563	501,704	1,003,280	414,678	—	—	—	—	—	—
\$15,000 under \$20,000	2,148,102	708,002	1,738,471	482,793	1,005,387	410,115	—	—	—	—	—	—
\$20,000 under \$25,000	2,023,878	682,234	1,642,247	413,078	925,648	324,320	—	—	—	—	—	—
\$25,000 under \$30,000	2,055,878	726,366	1,687,275	405,372	939,461	288,450	—	—	—	—	—	—
\$30,000 under \$40,000	3,310,188	1,148,488	2,738,081	679,631	1,500,258	483,314	—	—	—	—	—	—
\$40,000 under \$50,000	1,976,931	841,869	1,584,867	438,471	818,235	284,818	—	—	—	—	—	—
\$50,000 under \$75,000	1,890,504	1,091,996	1,466,343	363,846	575,255	218,224	—	—	—	—	—	—
\$75,000 under \$100,000	532,005	568,907	354,321	71,917	82,419	35,720	—	—	—	—	—	—
\$100,000 under \$200,000	471,487	929,171	304,751	48,961	41,509	17,814	—	—	—	—	—	—
\$200,000 under \$500,000	151,278	589,584	98,371	14,869	6,257	3,283	—	—	—	—	—	—
\$500,000 under \$1,000,000	23,773	244,522	15,508	2,358	538	294	—	—	—	—	—	—
\$1,000,000 or more	13,192	472,892	8,913	1,231	232	132	—	—	—	—	—	—
<b>Taxable returns, total</b>	17,635,637	7,990,090	13,541,938	3,284,560	6,800,342	2,401,620	298,300	73,208	2,526,385	555,685	5,007,007	254,047
No adjusted gross income	4,167	1,665	—	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	65,271	1,885	43,183	1,436	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	1,600,077	227,845	573,213	74,879	153,376	37,862	—	—	—	—	—	—
\$10,000 under \$15,000	1,724,390	480,780	1,445,001	398,777	824,441	320,990	—	—	—	—	—	—
\$15,000 under \$20,000	2,019,645	597,851	1,676,141	453,341	968,584	392,594	—	—	—	—	—	—
\$20,000 under \$25,000	1,945,978	536,359	1,808,444	377,633	914,048	316,177	—	—	—	—	—	—
\$25,000 under \$30,000	1,991,224	599,542	1,638,003	380,005	926,061	292,094	—	—	—	—	—	—
\$30,000 under \$40,000	3,256,104	1,036,704	2,721,386	659,545	1,493,741	482,521	—	—	—	—	—	—
\$40,000 under \$50,000	1,962,976	784,899	1,590,968	436,558	815,734	284,227	—	—	—	—	—	—
\$50,000 under \$75,000	1,876,808	983,162	1,464,276	363,384	574,577	218,122	—	—	—	—	—	—
\$75,000 under \$100,000	529,978	535,783	352,689	71,573	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	470,872	924,397	304,669	48,953	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	151,182	584,624	92,437	11,456	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	23,769	243,571	13,186	1,189	—	—	—	—	—	—	—	—
\$1,000,000 or more	13,186	466,893	—	—	—	—	—	—	—	—	—	—
<b>Non-taxable returns, total</b>	2,832,413	1,273,229	1,129,033	373,775	745,226	247,274	176,560	33,794	129,466	89,408	98,195	3,359

Footnote(s) at end of table.

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax credits — Continued																																		
Nonpersonal credits																																		
Total			Foreign tax credit			Business credits																												
Number of returns	Amount	(171)	Number of returns	Amount	(172)	Number of returns	Amount	(173)	Number of returns	Amount	(174)	Total			Investment credit			Jobs credit			Alcohol fuel credit													
												Number of returns	Amount	(175)	Number of returns	Amount	(176)	Number of returns	Amount	(177)	Number of returns	Amount	(178)	Number of returns	Amount	(179)	Number of returns	Amount	(180)	Number of returns	Amount	(181)		
All returns, total .....																							5,013,899	5,324,191	434,419	738,014	4,517,947	4,410,087	5,239,607	46,972	76,459	2,427	20,395	4,004
No adjusted gross income .....																							4,935	2,119	..	..	4,934	2,073	376,097	3,193	6,403	..	..	..
\$1 under \$5,000 .....																							69,680	4,456	..	..	64,077	4,451	251,191	..	..	..	..	
\$5,000 under \$10,000 .....																							348,232	72,408	..	..	312,449	67,663	426,477	..	..	..	..	
\$10,000 under \$15,000 .....																							1,691,108	31,684	..	..	1,454,084	454,032	484,032	..	..	..	..	
\$15,000 under \$20,000 .....																							480,375	225,210	..	..	445,404	196,762	484,660	..	..	..	..	
\$20,000 under \$25,000 .....																							463,578	248,155	..	..	426,172	230,240	421,072	..	..	..	..	
\$25,000 under \$30,000 .....																							508,693	320,423	..	..	452,928	297,949	457,239	..	..	..	..	
\$30,000 under \$40,000 .....																							769,744	489,837	..	..	676,932	431,028	669,922	..	..	..	..	
\$40,000 under \$50,000 .....																							403,293	38,221	..	..	384,815	474,431	5,933	..	..	..	..	
\$50,000 under \$75,000 .....																							627,912	729,150	..	..	535,999	543,496	563,656	..	..	..	..	
\$75,000 under \$100,000 .....																							274,465	494,990	..	..	119,339	358,906	253,505	..	..	..	..	
\$100,000 under \$200,000 .....																							304,599	890,210	..	..	279,263	624,902	278,789	..	..	..	..	
\$200,000 under \$500,000 .....																							112,903	574,175	..	..	104,890	521,818	106,613	..	..	..	..	
\$500,000 under \$1,000,000 .....																							19,070	242,164	..	..	18,572	225,149	19,904	..	..	..	..	
\$1,000,000 or more .....																							11,728	471,176	..	..	10,925	364,590	11,121	..	..	..	..	
Taxable returns, total .....																							4,332,173	4,592,060	399,967	561,258	3,895,634	3,945,009	3,911,726	37,950	59,999	7,982,901	6,602	
No adjusted gross income .....																							4,167	1,844	..	..	4,166	1,597	8,478	217	553	..	..	
\$1 under \$5,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$5,000 under \$10,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$10,000 under \$15,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$15,000 under \$20,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$20,000 under \$25,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$25,000 under \$30,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$30,000 under \$40,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$40,000 under \$50,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$50,000 under \$75,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$75,000 under \$100,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$100,000 under \$200,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$200,000 under \$500,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$500,000 under \$1,000,000 .....																							..	..	..	..	..	..	..	..	..	..	..	
\$1,000,000 or more .....																							..	..	..	..	..	..	..	..	..	..	..	
Taxable returns, total .....																							691,716	742,131	35,452	156,757	622,313	565,078	1,327,981	7,722	16,462	1,626	13,793	



**Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued**  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits—Continued					Income tax after personal credits			Income tax after credits			Alternative minimum tax preferences		
	Nonpersonal credits—Continued					Earned income credit			Number of returns			Amount		
	Research and experimentation credit					Other tax credits			Number of returns			Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>9,980</b>	<b>23,217</b>	<b>143,438</b>	<b>152,872</b>	<b>2,276,219</b>	<b>290,783</b>	<b>83,577,080</b>	<b>303,027,889</b>	<b>81,557,399</b>	<b>297,422,715</b>	<b>2,362,679</b>	<b>70,257,440</b>		
No adjusted gross income	..	..	..	..	..	..	..	..	..	..	..	..		
\$1 under \$5,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$5,000 under \$10,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$10,000 under \$15,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$15,000 under \$20,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$20,000 under \$25,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$25,000 under \$30,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$30,000 under \$40,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$40,000 under \$50,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$50,000 under \$75,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$75,000 under \$100,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$100,000 under \$200,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$200,000 under \$500,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$500,000 under \$1,000,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..	..	..		
<b>Taxable returns, total</b>	<b>8,980</b>	<b>23,217</b>	<b>118,983</b>	<b>132,576</b>	<b>988,829</b>	<b>123,459</b>	<b>81,607,680</b>	<b>302,128,235</b>	<b>81,557,399</b>	<b>297,422,715</b>	<b>2,178,787</b>	<b>67,820,709</b>		
No adjusted gross income	..	..	..	..	..	..	..	..	..	..	..	..		
\$1 under \$5,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$5,000 under \$10,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$10,000 under \$15,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$15,000 under \$20,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$20,000 under \$25,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$25,000 under \$30,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$30,000 under \$40,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$40,000 under \$50,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$50,000 under \$75,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$75,000 under \$100,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$100,000 under \$200,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$200,000 under \$500,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$500,000 under \$1,000,000	..	..	..	..	..	..	..	..	..	..	..	..		
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..	..	..		
<b>Non-taxable returns, total</b>	<b>980</b>	<b>7,515</b>	<b>24,455</b>	<b>20,296</b>	<b>1,288,390</b>	<b>157,323</b>	<b>1,969,400</b>	<b>899,454</b>	<b>—</b>	<b>—</b>	<b>183,892</b>	<b>2,736,732</b>		

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax preferences for returns with alternative minimum tax		Alternative minimum tax		Total income tax		Self-employment tax		Penalty tax on individual retirement arrangements		Earned income credit used to offset all other taxes	
	Number of returns (194)	Amount (195)	Number of returns (196)	Amount (197)	Number of returns (198)	Amount (199)	Number of returns (200)	Amount (201)	Number of returns (202)	Amount (203)	Number of returns (204)	Amount (205)
<b>All returns, total .....</b>	<b>332,998</b>	<b>42,405,765</b>	<b>310,212</b>	<b>4,490,251</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>9,055,932</b>	<b>10,092,396</b>	<b>218,964</b>	<b>54,791</b>	<b>733,481</b>	<b>193,278</b>
No adjusted gross income .....	11,036	3,906,571	11,036	371,793	20,994	418,860	222,368	132,587	1,277	1,312	82,018	18,200
\$1 under \$5,000 .....	439	66,726	439	9,849	4,594,646	475,748	955,435	318,959	*5,118	*1,953	285,651	68,896
\$5,000 under \$10,000 .....	3,018	174,992	3,018	17,946	12,474,888	5,367,814	1,387,831	719,623	*8,231	*2,820	385,802	106,252
\$10,000 under \$15,000 .....	2,418	231,120	2,418	25,935	13,383,801	5,307,814	1,171,812	958,858	*23,299	*2,606	—	—
\$15,000 under \$20,000 .....	5,853	330,818	5,853	33,005	11,276,871	18,491,021	1,021,358	974,058	27,424	3,259	—	—
\$20,000 under \$25,000 .....	12,365	551,344	12,365	52,435	9,702,306	20,985,028	880,683	955,925	18,109	4,652	—	—
\$25,000 under \$30,000 .....	11,254	342,222	11,254	15,587	7,547,355	18,759,077	204,027	539,688	8,195	5,134	—	—
\$30,000 under \$40,000 .....	31,278	1,206,304	31,278	130,677	11,005,904	25,722,519	174,750	482,423	1,637	2,217	—	—
\$40,000 under \$50,000 .....	37,969	1,151,157	37,969	141,622	5,946,773	18,775,081	47,415	116,863	310	30	—	—
\$50,000 under \$75,000 .....	75,512	3,886,213	81,522	474,487	4,637,722	14,120,545	6,508	16,528	37	135	—	—
\$75,000 under \$100,000 .....	41,456	2,242,505	44,845	302,997	1,045,455	18,759,077	204,027	539,688	8,195	5,134	—	—
\$100,000 under \$200,000 .....	58,576	5,690,427	61,857	780,831	758,565	25,762,519	174,442	481,598	1,610	2,163	—	—
\$200,000 under \$500,000 .....	32,609	7,658,265	32,821	885,469	188,284	18,775,081	47,322	116,709	308	30	—	—
\$500,000 under \$1,000,000 .....	4,887	4,031,055	5,018	393,420	29,144	7,526,585	8,496	16,496	54	30	—	—
\$1,000,000 or more .....	3,127	10,898,027	3,133	865,169	14,800	14,120,545	3,439	9,221	37	135	—	—
<b>Taxable returns, total .....</b>	<b>332,998</b>	<b>42,405,765</b>	<b>370,212</b>	<b>4,490,251</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>7,016,013</b>	<b>8,733,397</b>	<b>198,117</b>	<b>48,863</b>	<b>1,749</b>	<b>19</b>
No adjusted gross income .....	11,036	3,906,571	11,036	371,793	20,994	418,860	6,055	5,160	3	( )	37	11
\$1 under \$5,000 .....	439	66,726	439	9,849	4,594,646	475,748	178,073	66,834	—	—	—	—
\$5,000 under \$10,000 .....	3,018	174,992	3,018	17,946	12,474,888	5,367,814	672,497	375,427	*7,854	*378	—	—
\$10,000 under \$15,000 .....	2,418	231,120	2,418	25,935	13,383,801	5,307,814	909,083	732,753	*15,910	*1,500	—	—
\$15,000 under \$20,000 .....	5,853	330,818	5,853	33,005	11,276,871	18,491,021	923,091	843,444	*24,610	*2,680	—	—
\$20,000 under \$25,000 .....	12,365	551,344	12,365	52,435	9,702,306	20,985,028	825,815	856,061	15,891	3,334	—	—
\$25,000 under \$30,000 .....	11,254	342,222	11,254	15,587	7,547,355	18,759,077	212,831	824,597	21,234	3,977	—	—
\$30,000 under \$40,000 .....	31,278	1,206,304	31,278	130,677	11,005,904	25,722,519	1,078,852	1,379,066	53,043	14,566	—	—
\$40,000 under \$50,000 .....	37,969	1,151,157	37,969	141,622	5,946,773	18,775,081	602,897	1,045,902	*49,268	*14,749	—	—
\$50,000 under \$75,000 .....	75,512	3,886,213	81,522	474,487	4,637,722	14,120,545	614,880	1,348,542	—	—	—	—
\$75,000 under \$100,000 .....	41,456	2,242,505	44,845	302,997	1,045,455	18,759,077	202,226	528,607	8,195	5,134	—	—
\$100,000 under \$200,000 .....	58,576	5,690,427	61,857	780,831	758,565	25,762,519	174,442	481,598	1,610	2,163	—	—
\$200,000 under \$500,000 .....	32,609	7,658,265	32,821	885,469	188,284	18,775,081	47,322	116,709	308	30	—	—
\$500,000 under \$1,000,000 .....	4,887	4,031,055	5,018	393,420	29,144	7,526,585	8,496	16,496	54	30	—	—
\$1,000,000 or more .....	3,127	10,898,027	3,133	865,169	14,800	14,120,545	3,439	9,200	37	135	—	—
<b>Nontaxable returns, total .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,039,919</b>	<b>1,358,999</b>	<b>20,847</b>	<b>5,928</b>	<b>731,732</b>	<b>193,259</b>

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability			Total				Income tax withheld			Estimated tax payments			Windfall profit tax overpayment			All other taxpayers'		
	Number of returns	Amount	(207)	Number of returns	Amount	(208)	Number of returns	Amount	(210)	Number of returns	Amount	(212)	Amount	(213)	Number of returns	Amount	(215)	Number of returns	Amount
<b>All returns, total</b>	<b>83,765,581</b>	<b>312,533,719</b>		<b>92,150,932</b>	<b>345,156,777</b>		<b>85,215,960</b>	<b>281,388,979</b>		<b>11,241,617</b>	<b>53,097,835</b>		<b>136,127</b>	<b>104,968</b>		<b>3,497,072</b>		<b>10,564,995</b>	
No adjusted gross income	282,929	564,717		552,609	1,005,752		332,806	561,779		105,521	267,420		7,335	8,585		215,658		166,968	
\$1 under \$5,000	5,399,072	742,851		13,022,993	2,918,185		12,581,570	2,605,506		383,913	223,728		3,982	1,171		254,002		88,834	
\$5,000 under \$10,000	13,078,554	6,031,129		14,155,200	10,073,712		12,842,982	9,098,818		1,314,601	862,214		2,392	2,810		264,902		89,952	
\$10,000 under \$15,000	13,601,370	13,785,289		13,318,218	17,872,665		11,885,125	15,818,978		1,857,298	1,537,610		1,537	1,537		219,866		119,403	
\$15,000 under \$20,000	11,371,430	18,508,064		11,245,046	24,324,920		10,225,014	21,666,321		1,655,298	2,547,634		5,125	425		231,417		108,340	
\$20,000 under \$25,000	8,759,973	21,991,315		8,695,643	26,521,258		8,076,948	23,892,037		1,168,609	2,475,570		5,368	170		220,146		153,491	
\$25,000 under \$30,000	7,589,558	24,831,112		7,558,829	30,171,649		7,165,678	27,830,399		838,007	2,234,659		1,153	1,462		237,154		102,558	
\$30,000 under \$40,000	11,033,321	50,114,710		11,010,222	59,398,714		10,499,879	54,825,596		1,385,156	4,235,136		1,452	3,452		347,357		228,283	
\$40,000 under \$50,000	5,853,977	38,797,434		5,823,423	44,398,063		5,364,676	39,551,578		851,578	4,361,195		14,533	3,452		441,278		295,960	
\$50,000 under \$75,000	4,643,350	48,815,244		4,628,586	51,355,786		4,244,395	43,231,869		1,001,769	7,777,915		28,247	22,458		583,892		843,524	
\$75,000 under \$100,000	1,047,600	18,330,931		1,041,521	18,992,388		871,451	13,493,490		400,658	4,973,685		10,311	7,363		188,385		157,850	
\$100,000 under \$200,000	760,025	28,325,089		755,410	24,122,449		617,508	14,996,154		349,884	5,763,501		21,593	25,707		198,390		131,577	
\$200,000 under \$500,000	189,439	18,967,824		188,455	16,735,590		155,644	9,578,082		116,638	2,547,168		1,840	12,509		67,995		1,849,422	
\$500,000 under \$1,000,000	23,172	7,587,380		23,915	5,895,530		22,538	5,078,844		19,848	2,547,168		1,111	5,413		7,802		1,078,312	
\$1,000,000 or more	14,611	14,170,661		14,752	10,677,385		11,438	2,043,864		11,497	5,023,596		123,488	92,956		2,687,609		3,604,521	
<b>Taxable returns, total</b>	<b>81,839,509</b>	<b>311,250,996</b>		<b>78,100,221</b>	<b>338,578,453</b>		<b>72,132,235</b>	<b>276,186,947</b>		<b>10,485,714</b>	<b>52,021,281</b>		<b>123,488</b>	<b>92,956</b>		<b>2,687,609</b>		<b>10,275,369</b>	
No adjusted gross income	20,894	427,541		11,187	177,966		8,893	43,200		3,165	53,116		53,116	53,116		29,506		11,210,331	
\$1 under \$5,000	4,594,646	550,959		3,609,699	1,246,179		3,460,119	1,137,191		1,625,118	68,496		68,496	68,496		130,350		41,449	
\$5,000 under \$10,000	13,383,889	5,787,917		11,023,838	8,197,334		10,066,735	7,452,394		1,101,005	704,075		1,101,005	704,075		137,077		82,108	
\$10,000 under \$15,000	13,363,801	13,562,049		12,732,495	17,228,172		11,453,001	15,362,670		1,746,438	1,763,388		1,746,438	1,763,388		207,278		87,228	
\$15,000 under \$20,000	11,276,871	19,374,143		11,072,760	23,942,537		10,098,364	21,376,646		1,584,578	2,468,254		5,119	410		207,278		108,340	
\$20,000 under \$25,000	8,702,306	21,974,987		8,599,042	26,195,704		8,009,715	23,725,160		1,138,760	2,341,236		4,868	1,533		200,913		129,245	
\$25,000 under \$30,000	7,478,996	24,940,959		7,478,996	29,885,150		7,099,183	27,604,584		1,179,772	2,189,197		4,868	1,533		200,913		129,245	
\$30,000 under \$40,000	11,005,304	50,046,271		10,957,043	59,178,032		10,459,261	54,664,838		1,179,772	2,189,197		4,868	1,533		200,913		129,245	
\$40,000 under \$50,000	5,946,773	39,767,421		5,908,029	44,324,229		5,571,219	39,771,266		856,002	4,257,264		13,957	3,424		436,365		292,255	
\$50,000 under \$75,000	4,637,772	48,787,383		4,611,800	51,848,240		4,231,331	43,246,909		997,632	7,740,580		38,343	29,463		768,636		1,354,937	
\$75,000 under \$100,000	1,045,455	19,323,437		1,037,542	18,943,016		868,311	13,454,627		389,741	4,954,738		10,311	7,363		188,385		157,850	
\$100,000 under \$200,000	759,583	28,323,644		753,985	24,105,670		616,371	14,987,912		349,512	5,777,823		21,593	25,707		198,390		131,577	
\$200,000 under \$500,000	190,284	18,967,214		188,125	16,726,837		155,634	9,578,082		116,638	2,547,168		1,840	12,509		67,995		1,849,422	
\$500,000 under \$1,000,000	28,144	7,587,084		28,953	5,904,161		22,577	2,043,864		11,421	5,023,596		1,111	5,413		7,802		1,078,312	
\$1,000,000 or more	14,611	14,170,661		14,752	10,677,385		11,438	2,043,864		11,497	5,023,596		123,488	92,956		2,687,609		3,604,521	
<b>Nontaxable returns, total</b>	<b>2,130,072</b>	<b>1,282,723</b>		<b>14,050,711</b>	<b>6,578,325</b>		<b>13,087,725</b>	<b>5,200,132</b>		<b>5,200,132</b>	<b>1,076,555</b>		<b>14,839</b>	<b>12,012</b>		<b>809,463</b>		<b>289,627</b>	

Footnote(s) at end of table.



**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit, refundable portion		Advance earned income credit payments		Total		Overpayment		Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)	(226)	(227)	(228)	(229)
<b>All returns, total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>10,587</b>	<b>2,547</b>	<b>75,563,505</b>	<b>70,176,767</b>	<b>73,175,119</b>	<b>64,960,221</b>	<b>3,338,165</b>	<b>5,216,546</b>	<b>21,157,790</b>	<b>36,736,773</b>
No adjusted gross income	9,022	1,468	16	179	488,075	828,172	474,091	764,220	37,650	63,952	146,310	388,051
\$1 under \$5,000	1,838,949	513,866	16	164	12,688,321	2,986,218	12,542,439	2,910,615	187,938	75,504	1,912,277	289,818
\$5,000 under \$10,000	2,248,780	646,467	3,978	694	12,597,867	5,685,785	12,299,026	5,546,937	417,233	148,828	3,957,233	1,171,655
\$10,000 under \$15,000	—	—	—	186	10,977,824	5,710,810	10,574,002	5,432,098	543,582	278,712	2,973,423	1,544,558
\$15,000 under \$20,000	—	—	—	—	8,946,336	6,370,587	8,548,342	6,074,555	508,137	298,002	2,502,701	1,575,305
\$20,000 under \$25,000	—	—	—	—	6,900,266	6,200,594	6,890,735	5,951,131	307,482	248,463	1,693,445	1,691,340
\$25,000 under \$30,000	—	—	—	—	5,966,486	7,007,899	8,957,799	6,781,353	200,691	225,546	1,475,453	1,475,453
\$30,000 under \$40,000	—	—	—	—	8,578,958	12,137,543	8,352,468	11,783,083	345,307	344,480	2,479,523	2,479,523
\$40,000 under \$50,000	—	—	—	1,609	4,311,551	7,612,784	4,180,799	7,388,758	195,482	274,029	1,649,653	2,063,271
\$50,000 under \$75,000	—	—	—	—	3,098,813	7,840,502	2,870,963	7,092,072	313,583	748,430	1,548,147	3,095,774
\$75,000 under \$100,000	—	—	169	231	550,612	2,399,953	461,626	1,980,010	116,904	413,943	498,287	2,768,553
\$100,000 under \$200,000	—	—	43	67	344,973	2,523,351	263,409	1,873,489	108,868	649,872	477,918	2,773,318
\$200,000 under \$500,000	—	—	10	108	85,774	1,784,254	52,078	1,067,559	41,208	718,695	113,683	4,056,409
\$500,000 under \$1,000,000	—	—	—	303	10,744	411,134	4,412	162,908	7,445	248,226	18,377	2,080,914
\$1,000,000 or more	—	—	9	—	5,905	667,170	1,958	191,405	4,654	475,764	8,865	4,172,666
<b>Taxable returns, total</b>	<b>61,700,312</b>	<b>83,050,319</b>	<b>1,844</b>	<b>1,589</b>	<b>58,553,055</b>	<b>58,131,237</b>	<b>59,535,055</b>	<b>58,131,237</b>	<b>2,974,057</b>	<b>4,919,052</b>	<b>19,847,217</b>	<b>36,054,465</b>
No adjusted gross income	—	—	4	110	3,071	88,190	2,120	52,797	1,423	15,383	17,922	318,431
\$1 under \$5,000	—	—	—	—	3,218,147	876,115	3,190,090	858,188	65,339	17,947	1,364,587	181,082
\$5,000 under \$10,000	—	—	—	—	9,473,245	3,270,221	9,244,727	3,178,228	310,856	81,992	2,880,053	848,013
\$10,000 under \$15,000	—	—	—	—	10,527,112	5,078,600	10,147,059	4,847,180	499,210	231,420	2,844,757	1,421,861
\$15,000 under \$20,000	—	—	—	—	8,817,973	6,058,251	8,437,334	5,777,013	483,512	278,238	2,442,980	1,507,892
\$20,000 under \$25,000	—	—	—	—	6,823,295	5,940,045	6,622,488	5,718,897	293,529	221,048	1,868,641	1,639,512
\$25,000 under \$30,000	—	—	—	—	5,926,769	6,772,959	5,800,257	6,562,287	195,637	210,692	1,614,477	1,653,191
\$30,000 under \$40,000	—	—	—	—	8,534,268	11,964,251	8,311,844	11,630,155	337,370	334,096	2,463,562	2,858,548
\$40,000 under \$50,000	—	—	—	—	4,298,613	7,546,932	4,170,755	7,277,131	197,578	268,802	1,646,482	3,023,571
\$50,000 under \$75,000	—	—	1,609	—	3,083,997	7,764,832	2,857,219	7,022,101	311,621	742,731	1,545,744	4,752,055
\$75,000 under \$100,000	—	—	169	231	547,173	2,356,894	458,898	1,938,866	116,109	418,028	497,752	2,767,309
\$100,000 under \$200,000	—	—	43	67	343,602	2,507,509	282,150	1,859,874	106,688	647,634	477,384	4,773,384
\$200,000 under \$500,000	—	—	10	106	85,466	1,775,872	51,818	1,080,499	41,108	715,373	113,643	4,056,164
\$500,000 under \$1,000,000	—	—	9	303	10,683	407,357	4,360	158,328	7,428	248,031	22,239	2,080,914
\$1,000,000 or more	—	—	—	—	5,980	664,302	1,938	188,668	4,647	475,638	8,865	4,172,666
<b>Non-taxable returns, total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>8,743</b>	<b>959</b>	<b>13,883,193</b>	<b>7,126,448</b>	<b>13,622,064</b>	<b>8,828,954</b>	<b>364,108</b>	<b>297,494</b>	<b>1,310,573</b>	<b>682,288</b>
<b>Total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>10,587</b>	<b>2,547</b>	<b>75,563,505</b>	<b>70,176,767</b>	<b>73,175,119</b>	<b>64,960,221</b>	<b>3,338,165</b>	<b>5,216,546</b>	<b>21,157,790</b>	<b>36,736,773</b>
<b>All returns, total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>10,587</b>	<b>2,547</b>	<b>75,563,505</b>	<b>70,176,767</b>	<b>73,175,119</b>	<b>64,960,221</b>	<b>3,338,165</b>	<b>5,216,546</b>	<b>21,157,790</b>	<b>36,736,773</b>
<b>Taxable returns, total</b>	<b>61,700,312</b>	<b>83,050,319</b>	<b>1,844</b>	<b>1,589</b>	<b>58,553,055</b>	<b>58,131,237</b>	<b>59,535,055</b>	<b>58,131,237</b>	<b>2,974,057</b>	<b>4,919,052</b>	<b>19,847,217</b>	<b>36,054,465</b>
<b>Non-taxable returns, total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>8,743</b>	<b>959</b>	<b>13,883,193</b>	<b>7,126,448</b>	<b>13,622,064</b>	<b>8,828,954</b>	<b>364,108</b>	<b>297,494</b>	<b>1,310,573</b>	<b>682,288</b>

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Data combined to avoid disclosure of information for specific taxpayers.

‡Data deleted to avoid disclosure of information for specific taxpayers.

§Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other tax payments.

NOTE: Detail may not add to total because of rounding.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Domestic and foreign dividends received				State income tax refunds			Alimony received	
			Number of returns	Amount	Number of returns	Amount	Total	Number of returns	Amount	Dividends in AGI	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All returns, total															
No adjusted gross income	0.02	0.23	0.22	0.31	0.42	1.31	1.00	1.97	1.17	2.03	0.94	1.43	8.81	10.63	
\$1 under \$5,000	4.66	2.54	7.14	6.99	5.71	5.23	9.04	6.47	10.37	6.56	13.71	14.87	54.06	35.23	
\$5,000 under \$10,000	1.29	1.51	1.46	1.98	2.32	4.75	5.77	9.84	6.34	10.45	14.14	27.47	39.54	39.68	
\$10,000 under \$15,000	1.43	1.44	1.49	1.66	2.04	3.60	4.53	7.84	5.22	8.22	8.01	11.46	24.18	26.03	
\$15,000 under \$20,000	1.61	1.61	1.75	1.81	2.09	4.38	4.13	8.26	4.70	8.61	4.63	6.33	22.60	28.40	
\$20,000 under \$25,000	1.40	1.40	1.50	1.56	1.78	4.27	3.64	8.08	4.24	8.42	3.40	6.49	20.52	25.10	
\$25,000 under \$30,000	1.53	1.54	1.61	1.67	1.83	4.98	3.88	10.09	4.69	10.67	3.02	4.52	25.37	31.46	
\$30,000 under \$40,000	1.19	1.19	1.24	1.28	1.35	3.92	2.73	6.71	3.24	7.04	2.09	2.82	22.09	31.86	
\$40,000 under \$50,000	1.66	1.66	1.73	1.74	1.75	4.66	2.84	7.54	3.37	7.91	2.54	3.27	40.30	59.63	
\$50,000 under \$75,000	0.86	0.87	0.90	0.96	0.93	3.17	1.56	5.19	1.90	5.37	1.57	2.44	26.99	34.04	
\$75,000 under \$100,000	2.42	2.42	2.53	2.75	2.48	7.08	3.16	7.54	3.49	7.68	3.45	5.12	33.17	45.30	
\$100,000 under \$200,000	1.93	1.96	1.98	2.43	1.98	3.65	2.54	7.16	2.77	7.23	3.27	8.98	26.14	37.43	
\$200,000 under \$500,000	4.87	5.61	4.99	8.41	4.96	17.83	5.76	9.52	6.09	9.56	9.41	11.99	26.48	34.69	
\$500,000 under \$1,000,000	0.79	0.78	0.92	0.86	0.80	1.76	0.89	2.40	0.92	2.40	1.61	2.78	25.26	48.80	
\$1,000,000 or more	0.42	0.24	0.50	0.62	0.42	0.49	0.45	0.67	0.46	0.67	0.77	0.67	11.54	53.14	
Taxable returns, total	0.26	0.25	0.34	0.33	0.46	1.39	1.03	2.03	1.21	2.09	0.96	1.45	9.13	11.22	
No adjusted gross income	30.83	27.88	42.10	10.42	32.14	16.53	31.30	15.13	32.74	15.20	30.54	19.80	0.00	0.00	
\$1 under \$5,000	2.78	2.85	3.12	3.28	4.07	6.72	9.30	15.07	9.94	15.76	35.09	61.88	57.72	57.79	
\$5,000 under \$10,000	1.55	1.58	1.77	1.88	2.33	4.13	5.24	8.95	5.96	10.06	11.22	16.12	27.13	29.73	
\$10,000 under \$15,000	1.47	1.48	1.65	1.72	2.13	4.13	4.55	9.54	5.29	10.00	4.73	11.37	23.20	28.59	
\$15,000 under \$20,000	1.63	1.63	1.77	1.83	2.12	4.48	4.20	8.40	4.78	8.75	4.73	6.43	26.70	29.22	
\$20,000 under \$25,000	1.41	1.41	1.51	1.57	1.80	4.30	3.69	8.16	4.29	8.51	3.44	6.51	20.52	25.02	
\$25,000 under \$30,000	1.55	1.55	1.62	1.68	1.85	5.05	3.91	10.34	4.74	10.95	3.05	4.59	25.37	31.46	
\$30,000 under \$40,000	1.19	1.20	1.25	1.29	1.36	3.95	2.75	6.75	3.27	7.09	2.10	2.93	22.09	31.86	
\$40,000 under \$50,000	1.66	1.66	1.74	1.75	1.76	4.70	2.85	7.57	3.36	7.94	2.55	3.28	40.30	59.63	
\$50,000 under \$75,000	0.66	0.66	0.90	0.94	0.92	3.18	1.59	5.20	1.91	5.39	1.56	2.45	26.99	34.04	
\$75,000 under \$100,000	2.43	2.43	2.53	2.76	2.49	7.13	3.17	7.59	3.50	7.74	3.45	5.15	33.18	45.31	
\$100,000 under \$200,000	1.93	1.93	1.96	2.44	1.98	3.68	2.54	7.18	2.77	7.25	3.27	8.90	26.68	39.32	
\$200,000 under \$500,000	4.88	5.52	5.00	8.43	4.97	17.97	5.77	9.59	6.10	9.63	9.42	12.01	26.64	35.25	
\$500,000 under \$1,000,000	0.79	0.79	0.92	0.92	0.80	1.78	0.89	2.42	0.92	2.42	1.61	2.78	25.26	48.80	
\$1,000,000 or more	0.42	0.24	0.50	0.62	0.42	0.50	0.45	0.68	0.46	0.68	0.77	0.67	11.54	53.14	
Nontaxable returns, total	1.20	3.60	1.41	2.17	2.05	3.68	4.39	6.77	5.07	7.07	5.99	8.29	33.33	33.87	

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Business or profession															Sales of capital assets									
Net income					Net loss		Capital gain distributions reported on Form 1040			Sales of capital assets reported on Schedule D														
Number of returns		Amount		Number of returns	Amount	Number of returns	Amount	Returns with short-term capital gain or loss				Net short-term gain after carryover				Net short-term loss after carryover								
								Current-year short-term gain less loss		Post-1969 short-term capital loss carryover		Number of returns		Amount		Number of returns		Amount						
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)								
All returns, total.....																								
No adjusted gross income.....																								
\$1 under \$5,000.....																								
\$5,000 under \$10,000.....																								
\$10,000 under \$15,000.....																								
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\$500,000 under \$1,000,000.....																								
\$1,000,000 or more.....																								
Taxable returns, total.....																								
No adjusted gross income.....																								
\$1 under \$5,000.....																								
\$5,000 under \$10,000.....																								
\$10,000 under \$15,000.....																								
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\$200,000 under \$500,000.....																								
\$500,000 under \$1,000,000.....																								
\$1,000,000 or more.....																								
Nontaxable returns, total.....																								

Footnotes at end of table.



**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets - Continued													
	Sales of capital assets reported on Schedule D - Continued													
	Returns with long-term capital gain or loss							Net long-term capital gain in excess of short-term capital loss						
	Current-year long-term gain less loss		Post-1969 long-term capital loss carryover		Net long-term gain after carryover			Net long-term loss after carryover		Total		Excluded portion		Amount included in AGI
Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	
<b>All returns, total</b>	152	1.97	6.44	14.67	157	1.58	3.24	9.85	162	1.58	162	1.58	162	1.58
No adjusted gross income	10.02	19.27	29.11	32.42	8.92	10.26	19.69	26.19	9.15	10.78	9.15	10.78	9.15	10.78
\$1 under \$5,000	9.56	25.28	37.61	72.25	9.45	13.58	19.81	42.81	9.58	13.74	9.58	13.74	9.58	13.74
\$5,000 under \$10,000	7.64	29.71	28.90	44.09	7.59	15.42	26.33	46.33	7.69	13.05	7.69	13.05	7.69	13.05
\$10,000 under \$15,000	6.78	17.54	31.60	62.22	6.59	10.59	14.40	35.33	6.90	10.76	6.90	10.76	6.91	10.77
\$15,000 under \$20,000	6.38	17.08	23.11	29.36	6.52	9.95	12.51	20.10	6.74	10.17	6.74	10.17	6.75	10.17
\$20,000 under \$25,000	5.74	14.53	29.54	46.13	5.99	10.64	11.74	34.37	6.10	10.76	6.10	10.76	6.10	10.77
\$25,000 under \$30,000	6.14	18.68	27.74	81.25	6.38	12.34	16.07	51.01	6.47	11.07	6.47	11.07	6.48	11.07
\$30,000 under \$40,000	4.31	12.66	18.73	41.58	4.48	8.44	8.25	32.63	4.62	9.08	4.62	9.08	4.62	9.08
\$40,000 under \$50,000	4.32	13.01	17.86	21.29	4.61	8.35	8.25	19.83	4.71	8.51	4.71	8.51	4.71	8.51
\$50,000 under \$75,000	2.50	6.23	10.33	25.22	2.52	5.37	6.02	18.04	2.63	5.44	2.63	5.44	2.63	5.44
\$75,000 under \$100,000	3.92	7.61	12.72	44.89	4.22	7.93	8.60	23.18	4.41	8.16	4.41	8.16	4.41	8.16
\$100,000 under \$200,000	2.98	4.38	7.66	16.30	2.74	4.71	8.10	14.85	3.35	4.85	3.35	4.85	3.36	4.85
\$200,000 under \$500,000	7.01	6.68	5.66	16.30	7.14	4.71	8.10	14.85	7.87	5.26	7.87	5.26	7.87	5.26
\$500,000 under \$1,000,000	0.97	1.93	4.29	8.24	1.02	1.67	3.35	1.76	1.06	1.68	1.06	1.68	1.06	1.68
\$1,000,000 or more	0.47	0.46	2.15	2.72	0.49	0.41	1.38	2.98	0.51	0.41	0.51	0.41	0.51	0.41
<b>Taxable returns, total</b>	159	2.01	6.84	17.61	166	1.64	3.39	11.69	1.72	1.67	1.72	1.67	1.72	1.67
No adjusted gross income	26.82	35.43	33.13	28.12	24.80	22.98	83.57	52.39	24.81	23.62	24.81	23.62	24.82	23.62
\$1 under \$5,000	17.67	27.54	99.96	45.16	18.06	23.33	43.01	60.42	18.36	23.57	18.36	23.56	18.36	23.57
\$5,000 under \$10,000	9.33	27.41	41.04	56.03	9.68	18.86	19.52	35.87	9.80	18.55	9.80	18.55	9.80	18.55
\$10,000 under \$15,000	7.43	19.87	33.82	66.03	7.55	12.22	15.84	39.64	7.64	12.34	7.64	12.34	7.66	12.34
\$15,000 under \$20,000	6.67	18.14	24.74	32.09	6.87	10.47	13.01	21.92	7.08	10.64	7.08	10.64	7.10	10.64
\$20,000 under \$25,000	5.87	15.18	29.54	46.14	6.20	11.12	11.97	34.96	6.37	11.25	6.37	11.25	6.39	11.25
\$25,000 under \$30,000	6.27	18.42	28.32	84.25	6.43	11.21	12.80	33.17	6.56	11.33	6.56	11.33	6.59	11.33
\$30,000 under \$40,000	4.37	12.95	19.76	45.27	4.54	8.88	8.76	33.79	4.67	9.22	4.67	9.22	4.68	9.22
\$40,000 under \$50,000	4.35	13.21	17.90	21.69	4.64	8.46	8.26	20.08	4.75	8.62	4.75	8.62	4.75	8.62
\$50,000 under \$75,000	2.52	6.24	10.33	25.23	2.53	5.39	6.06	18.36	2.64	5.46	2.64	5.46	2.64	5.46
\$75,000 under \$100,000	3.93	7.64	12.85	45.03	4.24	7.97	8.63	23.36	4.42	8.19	4.42	8.19	4.43	8.19
\$100,000 under \$200,000	2.99	4.39	7.68	16.34	3.15	4.72	8.12	14.91	3.36	4.86	3.36	4.86	3.37	4.86
\$200,000 under \$500,000	7.02	6.69	5.69	15.31	7.15	5.27	3.91	14.83	7.88	5.27	7.88	5.27	7.88	5.27
\$500,000 under \$1,000,000	0.97	1.93	4.29	8.25	1.02	1.67	3.37	8.59	1.06	1.68	1.06	1.68	1.07	1.68
\$1,000,000 or more	0.47	0.46	2.16	2.89	0.49	0.41	2.00	3.19	0.51	0.41	0.51	0.41	0.51	0.41
<b>Non-taxable returns, total</b>	5.54	10.20	19.36	24.98	5.09	4.71	11.01	17.64	5.22	4.86	5.22	4.86	5.22	4.86

Footnote(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Total				Pensions and annuities			
	Net capital gain		Net capital loss		Net gain		Net loss		Number returns		Amount		Number returns		Amount	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>All returns, total</b>	1.56	1.49	2.55	3.13	4.43	5.48	5.38	7.62	1.43	6.02	1.50	1.97	1.50	6.02	1.50	1.97
No adjusted gross income	9.01	9.82	38.93	37.89	14.93	9.30	15.25	14.39	17.46	17.56	18.28	18.48	18.28	17.56	18.28	18.48
\$1 under \$5,000	9.21	13.14	22.35	29.06	25.50	34.83	29.05	51.55	7.95	12.41	7.73	9.27	7.73	12.41	7.73	9.27
\$5,000 under \$10,000	7.40	12.67	13.84	17.40	18.93	31.77	27.28	49.65	4.13	5.22	4.22	5.07	4.22	5.22	4.22	5.07
\$10,000 under \$15,000	6.77	11.03	12.13	15.86	18.04	30.80	23.38	34.29	4.21	9.43	4.26	5.30	4.26	9.43	4.26	5.30
\$15,000 under \$20,000	6.58	9.94	9.55	11.06	16.75	23.47	19.32	29.26	4.57	6.15	4.71	5.90	4.71	6.15	4.71	5.90
\$20,000 under \$25,000	5.90	10.28	9.19	11.52	18.11	34.15	21.32	36.77	4.32	5.77	4.46	5.78	4.46	5.77	4.46	5.78
\$25,000 under \$30,000	8.08	10.27	9.57	11.57	16.52	26.96	20.83	29.76	5.10	6.03	5.31	7.18	5.31	6.03	5.31	7.18
\$30,000 under \$40,000	4.42	8.67	6.62	8.34	12.39	17.30	16.68	20.75	3.92	7.69	4.16	5.93	4.16	7.69	4.16	5.93
\$40,000 under \$50,000	4.49	8.11	6.58	7.85	13.11	20.34	16.41	26.95	4.80	8.61	4.85	7.66	4.85	8.61	4.85	7.66
\$50,000 under \$75,000	2.54	5.29	4.14	5.90	7.94	15.41	9.65	18.19	3.13	6.69	3.37	4.80	3.37	6.69	3.37	4.80
\$75,000 under \$100,000	4.25	7.68	6.50	7.20	11.37	20.35	20.23	22.47	5.64	12.09	6.36	8.74	6.36	12.09	6.36	8.74
\$100,000 under \$200,000	3.46	4.59	5.63	7.59	13.93	27.72	6.22	11.83	7.04	9.61	8.05	11.82	8.05	9.61	8.05	11.82
\$200,000 under \$500,000	7.59	4.91	3.09	3.41	4.57	8.24	32.79	33.98	19.21	88.37	21.79	40.28	21.79	88.37	21.79	40.28
\$500,000 under \$1,000,000	1.04	1.60	2.68	2.83	3.12	5.13	3.00	6.92	2.74	7.85	3.04	7.82	3.04	7.85	3.04	7.82
\$1,000,000 or more	0.50	0.39	1.63	1.89	1.38	1.50	1.38	1.91	1.38	3.91	1.51	4.83	1.51	3.91	1.51	4.83
<b>Taxable returns, total</b>	1.85	1.57	2.59	3.18	4.97	7.13	6.08	8.16	1.51	8.49	1.58	2.05	1.58	8.49	1.58	2.05
No adjusted gross income	25.37	22.57	0.00	0.00	45.54	11.22	86.42	23.09	30.78	33.59	33.45	35.05	33.45	33.59	33.45	35.05
\$1 under \$5,000	17.31	21.81	33.15	40.00	90.63	72.62	99.84	99.97	15.58	17.93	15.78	17.95	15.78	17.93	15.78	17.95
\$5,000 under \$10,000	9.29	17.93	16.06	20.15	33.16	45.23	45.36	85.10	4.84	5.80	4.94	5.86	4.94	5.80	4.94	5.86
\$10,000 under \$15,000	7.48	12.47	13.11	17.38	21.29	35.46	29.21	36.49	4.36	7.45	4.41	5.44	4.41	7.45	4.41	5.44
\$15,000 under \$20,000	6.53	10.42	9.89	11.44	18.27	25.74	18.27	32.53	4.63	6.22	4.75	5.95	4.75	6.22	4.75	5.95
\$20,000 under \$25,000	6.09	10.72	9.28	11.64	18.51	35.94	22.65	45.04	4.33	5.79	4.47	5.80	4.47	5.79	4.47	5.80
\$25,000 under \$30,000	6.18	10.65	9.84	11.84	17.36	30.70	23.31	37.60	5.11	8.07	5.33	7.19	5.33	8.07	5.33	7.19
\$30,000 under \$40,000	4.48	8.84	6.68	8.45	12.63	17.83	17.47	21.81	3.93	7.75	4.17	5.96	4.17	7.75	4.17	5.96
\$40,000 under \$50,000	4.52	8.24	6.58	7.83	13.38	19.47	16.51	27.38	4.61	8.62	4.87	7.67	4.87	8.62	4.87	7.67
\$50,000 under \$75,000	2.55	5.32	4.16	5.96	7.99	15.75	9.68	17.39	3.13	6.20	3.37	4.80	3.37	6.20	3.37	4.80
\$75,000 under \$100,000	4.26	7.72	6.51	7.22	11.41	20.78	20.28	22.50	5.65	12.11	6.37	8.76	6.37	12.11	6.37	8.76
\$100,000 under \$200,000	3.46	4.59	5.63	7.54	13.04	27.75	6.24	11.84	7.04	9.62	8.06	11.83	8.06	9.62	8.06	11.83
\$200,000 under \$500,000	7.80	4.82	3.09	3.42	4.59	8.32	32.86	34.30	19.23	88.39	21.81	40.37	21.81	88.39	21.81	40.37
\$500,000 under \$1,000,000	1.04	1.60	2.68	2.84	3.13	5.38	3.02	6.98	2.75	7.89	3.04	7.89	3.04	7.89	3.04	7.89
\$1,000,000 or more	0.50	0.39	1.63	1.89	1.38	1.51	1.38	1.94	1.38	3.91	1.51	4.84	1.51	3.91	1.51	4.84
<b>Nontaxable returns, total</b>	5.10	4.52	12.84	15.39	9.75	9.55	11.04	12.70	5.12	15.10	5.35	7.08	5.35	15.10	5.35	7.08

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Pensions and annuities — Continued						Rent			Royalty		
	Fully included in AGI			Partially included in AGI			Net income			Net income		
	Number of returns (55)	Amount (56)	Number of returns (57)	Amount received (58)	Amount in AGI (59)	Not included in AGI (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)
<b>All returns, total</b>	<b>1.56</b>	<b>2.02</b>	<b>4.35</b>	<b>40.32</b>	<b>8.08</b>	<b>4.76</b>	<b>12.27</b>	<b>2.61</b>	<b>3.83</b>	<b>2.05</b>	<b>4.85</b>	<b>8.81</b>
No adjusted gross income	18.99	19.27	46.58	28.58	39.98	52.17	49.10	15.02	16.12	8.26	26.93	10.21
\$1 under \$5,000	7.98	9.43	28.86	38.59	45.07	22.49	32.65	12.40	15.02	10.93	25.76	61.03
\$5,000 under \$10,000	4.39	5.21	14.85	22.39	21.96	18.66	23.25	9.30	14.81	9.57	29.15	99.37
\$10,000 under \$15,000	4.39	5.21	14.85	22.39	21.96	18.66	23.25	9.30	14.81	9.57	29.15	99.37
\$15,000 under \$20,000	4.30	6.13	14.06	20.17	19.86	17.09	31.87	9.43	14.86	11.49	19.80	76.03
\$20,000 under \$25,000	4.65	5.98	12.70	19.67	19.49	15.61	24.80	8.55	14.43	7.48	19.22	50.10
\$25,000 under \$30,000	5.00	6.43	14.34	33.43	25.02	17.31	23.54	9.03	17.11	9.74	15.83	99.84
\$30,000 under \$40,000	5.31	6.76	11.27	21.16	18.51	10.85	32.43	7.05	13.17	6.53	16.79	60.21
\$40,000 under \$50,000	5.18	7.94	11.27	21.16	18.51	10.85	32.43	7.05	13.17	6.53	16.79	60.21
\$50,000 under \$75,000	3.67	5.14	7.89	25.84	11.87	6.72	14.26	4.81	6.34	4.05	15.12	48.29
\$75,000 under \$100,000	6.07	9.38	13.16	34.38	21.16	10.77	31.88	7.77	23.40	5.03	11.07	19.93
\$100,000 under \$200,000	6.07	9.38	13.16	34.38	21.16	10.77	31.88	7.77	23.40	5.03	11.07	19.93
\$200,000 under \$500,000	20.68	18.02	16.86	16.74	17.20	8.55	17.50	3.80	6.47	4.08	12.86	36.36
\$500,000 under \$1,000,000	3.33	8.07	7.86	20.22	26.18	8.44	20.21	3.29	5.75	3.74	5.43	17.47
\$1,000,000 or more	1.66	5.15	3.34	16.78	3.62	3.35	5.50	1.10	2.19	0.99	2.82	5.81
<b>Taxable returns, total</b>	<b>1.66</b>	<b>2.10</b>	<b>4.46</b>	<b>41.75</b>	<b>8.34</b>	<b>4.91</b>	<b>11.53</b>	<b>2.79</b>	<b>4.12</b>	<b>2.01</b>	<b>5.08</b>	<b>9.39</b>
No adjusted gross income	35.20	26.77	78.03	81.34	94.03	59.72	42.63	25.64	30.00	13.88	27.74	18.59
\$1 under \$5,000	16.56	18.68	52.03	55.22	61.14	70.70	79.94	30.97	37.00	34.46	39.51	81.88
\$5,000 under \$10,000	5.09	6.00	18.43	26.10	27.21	21.93	25.78	11.48	18.71	13.76	29.21	91.86
\$10,000 under \$15,000	4.52	5.58	15.65	18.71	20.69	19.92	27.29	10.41	15.76	9.36	20.71	34.14
\$15,000 under \$20,000	4.95	6.18	14.19	20.19	19.88	17.74	34.33	9.72	15.66	7.91	19.77	36.52
\$20,000 under \$25,000	4.67	8.01	12.80	19.71	19.53	15.61	24.90	8.69	14.82	6.86	16.36	34.46
\$25,000 under \$30,000	5.62	7.46	14.34	33.43	25.02	17.31	32.54	9.36	16.41	6.87	17.36	34.46
\$30,000 under \$40,000	4.38	6.19	11.57	21.16	19.54	10.97	32.53	7.09	13.30	5.06	14.33	24.30
\$40,000 under \$50,000	5.18	7.94	11.30	29.86	20.21	13.28	23.27	8.01	14.10	4.59	15.13	26.04
\$50,000 under \$75,000	3.68	5.15	7.89	25.89	11.90	8.72	14.31	4.82	8.36	4.11	8.69	17.32
\$75,000 under \$100,000	8.88	9.40	13.16	34.38	21.16	10.76	31.69	7.80	23.86	5.04	11.08	19.95
\$100,000 under \$200,000	9.05	13.04	10.85	16.74	17.20	8.56	17.57	3.81	6.50	4.09	12.86	36.36
\$200,000 under \$500,000	20.71	8.20	55.21	98.40	90.75	8.14	20.27	3.30	5.79	3.77	5.45	17.47
\$500,000 under \$1,000,000	3.34	8.12	7.86	20.56	26.38	6.25	14.51	2.21	4.31	1.81	2.83	5.82
\$1,000,000 or more	1.66	5.15	3.35	16.81	3.62	3.35	5.50	1.10	2.19	0.99	1.32	2.19
<b>Nontaxable returns, total</b>	<b>5.56</b>	<b>7.30</b>	<b>17.17</b>	<b>28.77</b>	<b>28.01</b>	<b>17.14</b>	<b>48.68</b>	<b>7.52</b>	<b>10.46</b>	<b>6.19</b>	<b>15.83</b>	<b>15.36</b>
<b>Total returns, total</b>	<b>16.72</b>	<b>18.76</b>	<b>42.52</b>	<b>15.36</b>	<b>42.52</b>	<b>15.36</b>	<b>42.52</b>	<b>15.36</b>	<b>42.52</b>	<b>15.36</b>	<b>42.52</b>	<b>15.36</b>

Footnote(s) at end of table.



Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Farm rental				Partnership				Net income				Net loss			
	Net income		Net loss		Total income		Total loss		Expense deduction		Net income		Net loss		Net income	
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)
<b>All returns, total</b>	8,74	15,46	13,55	15,97	2,63	2,20	2,20	4,19	8,50	11,89	3,07	2,62	2,44	5,00	2,44	5,00
No adjusted gross income	51,08	41,47	45,18	38,17	12,83	4,38	10,95	3,48	44,56	52,60	18,61	8,84	11,39	3,69	11,39	3,69
\$1 under \$5,000	53,65	58,23	81,18	59,79	19,12	31,44	17,16	20,32	56,23	60,85	20,73	38,71	18,82	21,11	18,82	21,11
\$5,000 under \$10,000	26,89	31,22	49,99	34,19	14,12	19,04	17,52	19,56	92,82	98,77	14,49	17,66	19,53	20,39	19,53	20,39
\$10,000 under \$15,000	24,66	36,49	34,19	34,19	13,17	21,56	13,88	14,62	53,66	54,92	14,61	20,58	15,19	15,79	15,19	15,79
\$15,000 under \$20,000	30,45	43,40	43,24	61,11	13,17	21,56	11,52	14,32	37,42	52,90	15,39	23,52	12,24	15,29	12,24	15,29
\$20,000 under \$25,000	24,83	36,94	43,02	48,10	11,09	19,40	10,76	14,73	60,26	72,31	12,49	21,40	11,71	15,75	11,71	15,75
\$25,000 under \$30,000	24,32	43,53	43,68	57,73	11,20	13,15	10,46	11,73	55,49	58,24	12,50	20,05	11,36	13,28	11,36	13,28
\$30,000 under \$40,000	23,63	33,24	44,59	40,11	10,76	13,15	7,30	7,89	25,01	31,19	9,16	15,16	7,87	8,55	7,87	8,55
\$40,000 under \$50,000	32,87	52,79	40,11	50,25	7,55	13,61	6,40	7,39	28,67	36,60	8,97	15,47	6,82	7,95	6,82	7,95
\$50,000 under \$75,000	19,54	58,33	27,69	33,25	4,52	7,45	4,00	4,52	13,54	19,28	5,05	8,43	4,44	4,93	4,44	4,93
\$75,000 under \$100,000	28,98	42,50	44,21	41,41	5,66	7,54	4,80	4,87	27,04	31,06	6,64	8,40	5,89	5,18	5,89	5,18
\$100,000 under \$200,000	17,95	33,77	22,72	25,21	6,20	4,25	4,25	4,74	7,34	10,06	4,45	4,88	4,99	5,80	4,99	5,80
\$200,000 under \$500,000	25,17	61,67	17,59	19,96	3,52	3,52	7,26	26,56	6,04	9,78	10,19	4,28	9,31	32,32	9,31	32,32
\$500,000 under \$1,000,000	12,83	30,80	1,88	1,88	1,28	2,44	1,10	1,25	4,01	6,58	1,88	3,09	1,32	1,43	1,32	1,43
\$1,000,000 or more	6,44	3,80	8,56	9,86	0,65	0,76	0,58	0,37	1,94	3,08	0,94	0,90	0,71	0,42	0,71	0,42
<b>Taxable returns, total</b>	9,10	16,02	14,40	16,65	2,61	2,28	2,28	5,57	8,74	12,49	3,16	2,57	2,53	6,86	2,53	6,86
No adjusted gross income	65,69	89,20	78,84	68,39	13,94	8,54	35,82	9,49	43,88	58,10	27,92	21,14	37,80	10,43	37,80	10,43
\$1 under \$5,000	0,00	0,00	0,00	0,00	38,35	47,21	90,32	35,82	0,00	0,00	38,66	50,00	46,94	39,74	46,94	39,74
\$5,000 under \$10,000	29,30	33,97	49,99	59,79	18,72	22,68	25,65	28,00	92,40	60,98	19,07	23,82	27,54	27,54	23,82	27,54
\$10,000 under \$15,000	25,65	37,21	34,19	53,49	16,25	21,88	16,71	18,37	62,93	59,17	16,98	23,89	19,83	19,83	16,98	19,83
\$15,000 under \$20,000	31,23	43,13	43,24	61,15	14,24	25,11	12,51	18,52	37,83	53,12	16,23	26,57	13,52	19,68	13,52	19,68
\$20,000 under \$25,000	24,83	36,94	43,68	49,30	11,87	18,91	11,68	17,40	60,34	72,49	13,53	23,88	12,73	18,77	12,73	18,77
\$25,000 under \$30,000	23,63	43,54	44,58	57,19	8,31	14,14	10,76	13,43	66,05	69,79	12,94	21,95	11,74	15,17	11,74	15,17
\$30,000 under \$40,000	23,63	33,24	44,58	40,17	7,69	14,00	7,54	7,68	25,41	32,05	9,40	16,30	8,31	9,17	8,31	9,17
\$40,000 under \$50,000	32,87	52,79	40,17	59,25	7,69	14,00	6,52	7,68	28,68	36,61	9,09	18,32	6,86	8,31	6,86	8,31
\$50,000 under \$75,000	19,54	58,33	27,69	33,38	4,54	7,51	4,02	4,60	13,61	19,37	5,07	8,47	4,47	5,01	4,47	5,01
\$75,000 under \$100,000	28,98	42,50	44,21	41,41	5,69	7,60	4,93	4,95	27,30	31,21	6,67	8,44	5,72	5,27	5,72	5,27
\$100,000 under \$200,000	17,95	33,77	22,73	25,33	4,20	4,10	4,26	4,80	7,36	10,07	4,48	4,69	5,00	5,80	4,69	5,00
\$200,000 under \$500,000	25,19	61,71	17,59	25,82	6,39	3,54	7,28	26,74	6,05	8,79	10,21	3,91	3,33	1,45	3,33	1,45
\$500,000 under \$1,000,000	12,83	30,30	14,03	11,99	1,28	2,46	1,10	1,27	4,04	6,58	1,88	3,09	1,33	1,43	1,33	1,43
\$1,000,000 or more	6,49	3,60	8,56	9,86	0,65	0,77	0,58	0,38	1,85	3,12	0,95	0,91	0,71	0,42	0,71	0,42
<b>Non-taxable returns, total</b>	32,00	34,08	39,26	34,42	9,06	8,49	7,23	3,37	33,20	38,77	10,64	11,74	7,70	3,54	7,70	3,54

Footnote(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Estate or Trust						Small Business Corporation					
	Total income		Total loss		Net income		Net loss		Total income		Total loss	
	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)
All returns, total	4,91	5.02	14.94	14.38	4.95	5.05	17.06	16.02	5.35	2.43	5.16	3.52
No adjusted gross income	27.37	18.65	51.19	31.23	25.34	19.37	56.90	33.47	26.73	10.07	16.39	6.71
\$1 under \$5,000	24.32	25.82	55.08	67.66	24.32	25.62	55.08	67.66	40.38	33.40	41.39	37.12
\$5,000 under \$10,000	17.12	20.99	46.35	86.85	17.12	21.01	57.78	87.91	24.52	25.91	28.55	31.18
\$10,000 under \$15,000	18.71	24.57	98.86	99.95	18.88	24.63	99.95	99.95	33.86	41.01	29.10	36.15
\$15,000 under \$20,000	20.02	27.03	63.40	87.53	20.25	27.05	67.32	87.27	27.53	33.65	21.32	23.70
\$20,000 under \$25,000	18.22	26.98	56.47	82.16	18.53	27.00	56.48	83.64	25.52	27.76	24.75	32.03
\$25,000 under \$30,000	20.70	30.02	65.51	60.82	20.70	30.02	65.51	60.82	19.55	28.02	21.37	23.95
\$30,000 under \$40,000	15.10	22.04	45.51	44.07	15.28	22.10	45.69	37.48	16.60	24.81	14.52	15.05
\$40,000 under \$50,000	15.90	25.49	52.85	56.97	15.91	25.50	56.45	59.99	15.40	20.71	16.09	15.91
\$50,000 under \$75,000	14.71	14.71	24.71	48.13	9.69	14.74	35.91	52.76	9.05	12.67	8.96	11.25
\$75,000 under \$100,000	9.85	16.04	28.83	35.54	9.96	16.39	33.74	34.57	15.31	13.58	19.72	11.14
\$100,000 under \$200,000	5.97	10.88	14.45	19.25	6.06	10.94	16.63	21.44	11.31	7.32	5.41	6.33
\$200,000 under \$500,000	25.28	14.50	9.64	15.31	25.45	14.69	15.55	16.29	3.66	4.97	3.72	5.12
\$500,000 under \$1,000,000	2.78	3.18	2.93	2.78	2.78	2.78	1.78	2.93	2.93	2.93	2.93	2.93
\$1,000,000 or more	1.21	1.76	2.97	2.78	1.22	1.78	3.77	2.93	0.91	0.64	1.01	0.59
Taxable returns, total	5.12	5.23	16.36	13.03	5.16	5.26	18.69	14.96	5.58	2.50	5.66	3.38
No adjusted gross income	20.80	12.16	66.49	18.73	20.98	13.22	80.75	19.75	26.07	4.97	25.84	17.53
\$1 under \$5,000	30.56	30.70	99.00	82.09	30.56	30.70	99.00	82.09	57.95	47.32	90.21	57.84
\$5,000 under \$10,000	19.68	24.43	50.15	87.82	19.68	24.43	57.94	88.07	29.00	33.01	56.86	38.32
\$10,000 under \$15,000	20.17	26.22	99.95	99.95	20.38	26.27	99.95	99.95	38.87	48.15	47.94	45.72
\$15,000 under \$20,000	21.70	28.65	83.26	71.99	21.70	28.65	83.26	71.99	30.05	41.27	26.84	34.92
\$20,000 under \$25,000	18.96	27.23	56.47	82.16	19.20	27.25	56.48	83.64	26.38	28.68	26.16	36.09
\$25,000 under \$30,000	20.97	30.12	65.51	60.92	20.97	30.12	65.51	60.92	20.68	29.78	22.97	28.39
\$30,000 under \$40,000	15.29	23.07	46.46	48.80	15.47	23.14	46.47	40.58	16.73	25.05	15.60	17.08
\$40,000 under \$50,000	15.91	25.49	53.19	70.13	15.91	25.50	56.85	74.92	15.73	21.43	17.19	16.71
\$50,000 under \$75,000	8.70	14.74	25.56	51.70	9.70	14.78	38.28	56.97	9.11	12.73	9.17	11.72
\$75,000 under \$100,000	9.89	16.15	28.26	37.72	10.02	16.51	33.42	37.14	15.41	13.62	20.15	11.59
\$100,000 under \$200,000	5.98	10.91	14.46	19.26	6.08	10.98	16.64	21.46	11.36	7.37	5.44	6.51
\$200,000 under \$500,000	25.33	14.56	9.67	15.60	25.50	14.76	15.58	16.70	3.67	4.88	3.74	5.12
\$500,000 under \$1,000,000	2.78	6.00	6.05	10.40	2.82	6.08	7.27	11.96	2.03	2.77	2.23	2.83
\$1,000,000 or more	1.21	1.78	2.98	2.78	1.22	1.80	3.78	2.96	0.91	0.64	1.01	0.60
Nontaxable returns, total	18.95	17.77	35.16	30.14	17.48	18.09	39.82	31.50	18.46	10.31	11.20	6.47

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Small Business Corporation — Continued				Farm				Unemployment compensation			
	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)
All returns, total	559	2.52	5.39	3.79	5.03	7.56	2.55	3.45	1.92	2.70	2.34	3.08
No adjusted gross income	35.31	9.43	17.06	6.85	29.89	22.59	9.36	6.97	25.96	29.46	57.30	44.97
\$1 under \$5,000	40.39	33.93	41.61	37.60	18.95	24.29	16.86	23.32	6.30	7.99	99.99	99.99
\$5,000 under \$10,000	25.49	29.45	28.55	32.53	14.71	21.80	12.78	18.27	5.18	7.15	93.32	31.60
\$10,000 under \$15,000	34.75	41.89	29.14	36.29	16.26	21.47	15.44	16.38	5.60	7.76	9.53	12.96
\$15,000 under \$20,000	27.53	35.13	22.61	24.40	21.25	31.94	11.26	14.24	5.67	6.60	6.60	9.16
\$20,000 under \$25,000	26.40	28.41	26.18	33.20	19.42	29.91	10.99	14.84	5.12	7.13	5.12	6.62
\$25,000 under \$30,000	20.68	26.67	21.84	24.52	18.89	26.79	12.37	16.06	5.49	7.21	5.49	6.58
\$30,000 under \$40,000	17.21	26.23	14.92	15.95	21.53	34.46	11.00	12.89	4.84	6.61	4.84	6.58
\$40,000 under \$50,000	15.77	21.94	16.35	15.44	20.03	31.19	11.82	13.34	4.30	10.08	7.30	10.08
\$50,000 under \$75,000	9.42	13.41	9.28	11.89	13.61	21.26	8.59	9.80	6.78	9.63	6.78	9.63
\$75,000 under \$100,000	11.27	14.65	19.12	11.27	27.18	32.46	13.17	13.28	16.47	20.81	16.47	20.81
\$100,000 under \$200,000	12.34	7.76	5.87	6.74	12.68	22.50	16.82	7.78	15.83	18.22	15.83	18.22
\$200,000 under \$500,000	3.88	5.12	4.15	4.45	10.69	20.09	5.26	6.93	23.27	23.92	23.27	23.92
\$500,000 under \$1,000,000	2.16	2.85	2.60	3.10	1.74	16.48	3.44	3.95	24.77	40.60	24.77	40.60
\$1,000,000 or more	0.97	0.86	1.21	0.86	3.65	9.35	1.64	1.22	25.23	22.55	25.23	22.55
Taxable returns, total	578	2.59	5.92	3.75	6.79	9.00	3.42	3.70	2.09	2.96	2.35	3.10
No adjusted gross income	18.70	4.44	26.68	18.32	73.87	24.14	24.08	15.32	99.70	99.70	0.00	0.00
\$1 under \$5,000	57.36	48.83	96.04	64.16	57.42	64.38	80.43	8.12	14.95	18.49	99.99	99.99
\$5,000 under \$10,000	29.01	33.22	56.68	44.49	23.38	28.46	21.19	29.41	6.42	9.00	25.24	34.72
\$10,000 under \$15,000	38.87	48.20	47.97	45.79	21.42	27.92	17.93	19.11	5.74	8.00	9.60	13.09
\$15,000 under \$20,000	30.05	41.62	27.82	35.06	24.82	35.82	11.86	15.43	5.93	6.73	6.86	9.27
\$20,000 under \$25,000	27.32	29.37	27.00	37.76	19.87	31.52	11.18	15.33	5.16	7.18	5.16	6.67
\$25,000 under \$30,000	21.76	30.45	23.54	29.20	22.05	30.36	12.47	16.63	5.52	7.25	5.52	7.16
\$30,000 under \$40,000	17.39	26.39	16.08	18.14	21.56	34.64	11.19	13.26	4.85	6.62	4.85	6.60
\$40,000 under \$50,000	16.07	22.37	17.28	17.03	20.03	31.26	11.90	13.46	7.30	10.08	7.30	10.08
\$50,000 under \$75,000	9.47	13.46	9.48	12.53	15.88	21.30	8.69	10.04	6.17	8.86	6.17	8.86
\$75,000 under \$100,000	11.27	14.66	19.67	11.79	27.18	32.46	13.29	13.59	16.72	21.22	16.72	21.22
\$100,000 under \$200,000	12.39	7.79	5.89	6.93	12.66	22.51	16.87	7.82	15.83	19.22	15.83	19.22
\$200,000 under \$500,000	3.88	5.13	4.18	4.58	10.73	20.21	5.28	7.03	24.27	29.92	24.27	29.92
\$500,000 under \$1,000,000	2.17	2.85	2.61	3.16	1.74	16.48	3.45	4.07	32.83	40.60	32.83	40.60
\$1,000,000 or more	0.97	0.66	1.22	0.67	3.66	6.00	1.65	1.22	25.23	22.55	25.23	22.55
Nontaxable returns, total	21.14	11.53	11.54	6.62	10.00	15.31	6.33	6.17	5.13	6.60	23.37	29.09

Footnote(s) at end of table.



**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Social Security benefits				Windfall profit tax refunds			Windfall profit tax withheld			Other income		
	Total		Benefits in AGI		Number of returns	Amount	Number of returns	Amount	Net income		Net loss		
	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)					Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	
All returns, total	1.95	2.17	2.66	3.09	13.81	22.08	5.61	8.15	2.17	4.55	4.83	3.93	
No adjusted gross income	19.88	22.06	96.66	88.41	19.60	24.40	28.32	10.56	20.04	17.07	6.57	5.05	
\$1 under \$5,000	7.86	8.69	70.66	70.67	99.89	72.04	43.86	66.07	11.28	19.39	16.28	23.14	
\$5,000 under \$10,000	5.15	5.68	0.00	0.00	99.08	25.42	89.25	63.57	9.47	14.68	18.84	27.94	
\$10,000 under \$15,000	5.65	6.23	45.85	54.96	70.67	91.13	32.87	51.57	9.08	14.68	23.78	33.85	
\$15,000 under \$20,000	6.80	7.58	95.72	70.72	71.82	95.47	26.11	46.29	8.32	16.16	20.20	33.49	
\$20,000 under \$25,000	6.44	7.17	12.69	18.32	68.36	70.93	25.08	54.48	7.01	16.91	26.68	56.44	
\$25,000 under \$30,000	7.02	8.00	9.00	11.10	64.50	58.90	25.37	37.13	7.08	14.96	23.68	40.72	
\$30,000 under \$40,000	5.38	6.18	5.40	6.27	60.25	80.48	21.79	29.26	5.38	10.46	21.75	41.94	
\$40,000 under \$50,000	6.60	7.60	6.60	7.48	33.40	84.73	17.35	30.39	5.97	12.91	21.24	22.40	
\$50,000 under \$75,000	4.82	5.89	4.82	5.88	17.90	42.92	10.84	40.06	3.66	9.56	15.96	41.53	
\$75,000 under \$100,000	7.87	8.18	7.87	8.19	28.40	45.56	15.05	38.52	7.73	14.64	30.70	64.36	
\$100,000 under \$200,000	8.31	11.65	8.32	11.66	33.50	47.56	10.11	26.90	3.44	8.25	23.23	59.79	
\$200,000 under \$500,000	14.89	28.17	14.89	28.13	51.78	27.87	20.05	12.51	13.71	32.98	8.74	7.16	
\$500,000 under \$1,000,000	2.67	3.14	2.67	3.14	5.34	8.35	2.09	7.32	2.08	5.88	5.08	4.89	
\$1,000,000 or more	1.24	1.68	1.24	1.78	2.04	0.66	0.93	1.54	1.03	2.81	2.43	1.20	
Taxable returns, total	2.08	2.30	2.67	3.10	14.19	22.70	5.81	8.41	2.25	4.92	7.50	13.42	
No adjusted gross income	44.14	47.77	59.50	53.79	37.38	40.05	16.74	24.18	23.28	14.29	42.50	48.28	
\$1 under \$5,000	16.24	17.79	70.68	70.68	0.00	0.00	98.75	9.00	20.75	28.07	52.81	76.59	
\$5,000 under \$10,000	6.06	6.68	0.00	0.00	92.32	32.32	70.48	25.41	12.04	20.05	31.48	46.18	
\$10,000 under \$15,000	5.84	6.43	59.13	65.57	70.67	91.13	28.94	51.64	8.61	17.50	22.13	33.86	
\$15,000 under \$20,000	6.86	7.66	95.72	70.72	73.98	96.21	28.34	49.05	8.62	17.28	22.13	35.86	
\$20,000 under \$25,000	6.48	7.22	12.91	18.59	68.36	70.93	26.49	42.54	7.12	17.82	26.85	57.60	
\$25,000 under \$30,000	7.03	8.03	9.04	11.15	66.55	58.98	26.25	38.71	7.12	15.25	25.19	43.14	
\$30,000 under \$40,000	5.39	6.23	5.31	6.38	60.38	83.12	22.50	29.58	5.42	12.58	22.77	42.79	
\$40,000 under \$50,000	6.60	7.60	6.60	7.48	33.42	84.74	17.35	30.39	5.97	12.91	21.24	22.40	
\$50,000 under \$75,000	4.82	5.89	4.82	5.88	17.91	43.11	10.90	40.45	3.67	9.64	16.18	42.26	
\$75,000 under \$100,000	7.89	8.21	7.89	8.22	28.41	45.58	15.27	39.04	7.74	14.66	31.58	71.50	
\$100,000 under \$200,000	8.31	11.67	8.32	11.66	33.57	47.76	10.13	26.97	3.45	8.36	23.74	60.76	
\$200,000 under \$500,000	14.91	28.20	14.91	28.17	51.95	27.96	20.10	12.62	13.76	33.07	8.90	7.48	
\$500,000 under \$1,000,000	2.68	3.15	2.68	3.15	5.37	8.36	2.09	7.36	2.09	5.96	5.13	4.82	
\$1,000,000 or more	1.24	1.68	1.24	1.78	2.04	0.66	0.93	1.54	1.04	2.82	2.44	1.27	
Nontaxable returns, total	5.94	6.60	30.96	34.44	57.28	24.08	20.94	31.11	7.90	10.66	6.86	3.74	

Footnote(s) at end of table.

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Footnote(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments — Continued									
	Forfeited interest penalty		Alimony paid		Deduction for working married couple		Housing deduction		Disability income exclusion	
	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)	Number of returns (140)	Amount (141)	Number of returns (142)	Amount (143)
All returns, total	5,85	14,68	536	4,73	0,77	0,82			19,38	22,88
No adjusted gross income	34,01	40,55	37,97	39,87	21,62	16,81			91,21	90,08
\$1 under \$5,000	28,45	36,39	34,25	51,52	14,68	28,44			0,00	0,00
\$5,000 under \$10,000	18,16	22,86	30,33	25,08	5,37	5,20			99,99	99,99
\$10,000 under \$15,000	18,16	22,86	25,08	25,08	5,37	5,20			60,83	70,10
\$15,000 under \$20,000	19,33	40,55	19,33	21,56	3,65	4,28			81,18	75,79
\$20,000 under \$25,000	18,70	25,33	17,72	21,38	2,71	3,20			70,69	70,66
\$25,000 under \$30,000	19,78	56,75	18,58	20,96	2,57	3,00			51,87	50,52
\$30,000 under \$40,000	13,26	25,33	13,26	13,13	2,14	2,35			38,60	45,71
\$40,000 under \$50,000	11,67	24,07	9,12	11,32	1,23	1,46			42,60	45,71
\$50,000 under \$75,000	18,75	43,24	10,21	10,22	3,33	4,00			39,45	52,36
\$75,000 under \$100,000	14,28	20,88	5,33	7,98	2,07	2,83			59,66	64,48
\$100,000 under \$200,000	14,28	20,88	5,33	7,98	2,07	2,83			49,61	62,01
\$200,000 under \$500,000	9,12	21,68	3,94	5,47	1,33	2,51			38,51	41,09
\$500,000 under \$1,000,000	8,15	5,86	2,10	2,30	1,13	1,41			28,72	37,58
\$1,000,000 or more	8,15	15,67	5,57	4,78	0,78	0,83			16,27	10,15
Taxable returns, total	22,39	2,01	40,94	30,88	27,48	25,65			19,45	18,99
No adjusted gross income	44,63	56,25	97,86	93,24	76,26	61,74			0,00	0,00
\$1 under \$5,000	21,31	26,12	37,40	49,94	9,19	11,08			0,00	0,00
\$5,000 under \$10,000	19,37	55,70	24,32	28,09	4,74	5,59			99,99	99,99
\$10,000 under \$15,000	19,33	40,55	19,63	21,83	3,74	4,39			60,83	70,29
\$15,000 under \$20,000	19,33	40,55	19,63	21,83	3,74	4,39			81,18	75,79
\$20,000 under \$25,000	19,85	26,17	18,12	22,16	2,75	3,24			70,69	70,86
\$25,000 under \$30,000	19,78	56,75	19,42	22,32	2,60	3,03			51,87	59,52
\$30,000 under \$40,000	13,45	22,28	14,74	17,04	1,79	2,10			38,60	50,47
\$40,000 under \$50,000	15,39	25,32	13,76	13,86	2,14	2,36			42,60	45,71
\$50,000 under \$75,000	11,67	24,07	9,14	11,40	1,22	1,46			39,45	52,36
\$75,000 under \$100,000	18,80	43,24	10,24	10,26	3,34	4,01			59,66	64,48
\$100,000 under \$200,000	14,35	47,11	6,76	8,11	2,10	2,83			49,61	62,01
\$200,000 under \$500,000	11,62	30,89	5,84	7,28	1,93	1,705			38,51	41,09
\$500,000 under \$1,000,000	9,18	21,73	3,95	5,51	1,93	2,52			28,72	37,58
\$1,000,000 or more	4,67	5,86	2,11	2,30	1,13	1,41			16,27	10,15
Nontaxable returns, total	19,04	26,12	18,80	20,86	5,02	6,07			91,21	90,07

Footnote(s) at end of table.



Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Excess limited deductions		Unused zero bracket amount		Contributions deduction for nonitemizers		Exemptions		Taxable income		Income tax before credits	
	Number of returns (146)	Amount (147)	Number of returns (148)	Amount (149)	Number of returns (150)	Amount (151)	Number of exemptions (152)	Amount (153)	Number of returns (154)	Amount (155)	Number of returns (156)	Amount (157)
<b>All returns, total</b>	0.53	0.85	6.88	7.15	1.04	1.19	0.31	0.31	0.14	0.23	0.24	0.38
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	5.13	5.13	0.00	0.00	55.18	81.77
\$1 under \$5,000	8.28	15.97	7.99	8.11	3.89	4.63	1.61	1.61	1.54	1.88	2.71	6.47
\$5,000 under \$10,000	4.64	7.06	16.49	17.67	2.53	2.89	1.61	1.61	1.30	1.42	1.41	1.69
\$10,000 under \$15,000	3.55	5.17	33.93	35.30	2.61	2.91	1.75	1.75	1.43	1.49	1.45	1.92
\$15,000 under \$20,000	2.92	3.84	99.99	99.99	2.96	3.29	1.90	1.90	1.61	1.66	1.52	1.75
\$20,000 under \$25,000	2.18	3.02	99.98	99.98	2.92	3.22	1.65	1.65	1.40	1.43	1.40	1.50
\$25,000 under \$30,000	2.03	2.66	0.00	0.00	3.77	4.10	1.76	1.76	1.54	1.57	1.54	1.64
\$30,000 under \$35,000	1.39	1.82	84.83	84.83	4.02	4.38	1.35	1.35	1.19	1.22	1.19	1.27
\$35,000 under \$40,000	1.76	2.07	89.98	89.98	7.25	7.68	1.83	1.83	1.68	1.68	1.68	1.72
\$40,000 under \$45,000	0.89	1.26	89.98	89.98	7.44	7.94	0.99	0.99	0.85	0.85	0.85	0.96
\$45,000 under \$50,000	2.43	2.70	0.00	0.00	27.38	30.08	2.63	2.63	2.43	2.54	2.43	2.68
\$50,000 under \$55,000	1.94	2.38	88.17	89.32	17.83	19.02	2.13	2.13	1.93	2.06	1.93	2.15
\$55,000 under \$60,000	4.83	12.24	89.38	89.38	16.76	17.38	4.86	4.86	4.90	4.90	4.91	5.04
\$60,000 under \$65,000	0.80	1.17	63.21	64.38	18.67	19.09	0.91	0.91	0.80	0.80	0.80	0.84
\$65,000 under \$70,000	0.42	0.38	34.84	36.99	13.61	13.65	0.48	0.48	0.42	0.42	0.42	0.46
\$70,000 under \$75,000	0.54	0.87	6.93	7.21	1.11	1.26	0.38	0.38	0.26	0.24	0.26	0.39
<b>Taxable returns, total</b>	0.00	0.00	0.00	0.00	0.00	0.00	24.68	24.68	0.00	0.00	59.22	82.58
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	2.84	2.84	2.78	2.84	2.78	6.63
\$1 under \$5,000	33.54	38.30	7.97	8.19	5.85	6.87	1.53	1.53	1.55	1.55	1.55	1.79
\$5,000 under \$10,000	8.75	8.37	16.49	17.67	2.81	3.20	1.80	1.80	1.47	1.52	1.47	1.64
\$10,000 under \$15,000	3.91	5.03	33.93	35.30	2.65	2.91	1.92	1.92	1.63	1.67	1.63	1.76
\$15,000 under \$20,000	3.01	3.82	99.99	99.99	2.98	3.28	1.92	1.92	1.63	1.67	1.63	1.76
\$20,000 under \$25,000	2.21	2.96	99.98	99.98	2.93	3.24	1.67	1.67	1.41	1.44	1.41	1.51
\$25,000 under \$30,000	2.05	2.64	0.00	0.00	3.78	4.12	1.76	1.76	1.55	1.58	1.55	1.65
\$30,000 under \$35,000	1.40	1.80	84.83	84.83	7.02	7.68	1.83	1.83	1.67	1.68	1.67	1.73
\$35,000 under \$40,000	1.76	2.08	89.98	89.98	7.25	7.94	0.99	0.99	0.86	0.86	0.86	0.85
\$40,000 under \$45,000	0.89	1.25	89.98	89.98	7.44	7.94	0.99	0.99	0.86	0.86	0.86	0.85
\$45,000 under \$50,000	2.43	2.70	0.00	0.00	27.38	30.08	2.64	2.64	2.43	2.54	2.43	2.68
\$50,000 under \$55,000	1.84	2.40	98.17	99.32	17.83	19.02	2.13	2.13	1.94	2.06	1.94	2.15
\$55,000 under \$60,000	4.84	12.40	89.38	89.38	16.76	17.38	4.87	4.87	4.91	4.91	4.91	5.04
\$60,000 under \$65,000	0.80	1.19	63.21	64.38	18.67	19.09	0.91	0.91	0.80	0.80	0.80	0.84
\$65,000 under \$70,000	0.42	0.38	34.84	36.99	13.61	13.65	0.49	0.49	0.42	0.42	0.42	0.46
\$70,000 under \$75,000	0.54	0.87	6.93	7.21	1.11	1.26	0.38	0.38	0.26	0.24	0.26	0.39
<b>Nontaxable returns, total</b>	3.78	4.57	57.72	57.65	3.87	4.47	1.50	1.50	1.52	2.50	3.42	8.54

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits											
	Total		Total		Child care credit		Credit for the elderly and disabled		Residential energy credit		Political contribution credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
<b>All returns, total</b>	<b>0.97</b>	<b>2.71</b>	<b>1.18</b>	<b>1.96</b>	<b>1.77</b>	<b>2.22</b>	<b>8.93</b>	<b>11.10</b>	<b>2.82</b>	<b>6.05</b>	<b>1.96</b>	<b>2.19</b>
No adjusted gross income	61.34	52.93	76.24	76.47	0.00	0.00	0.00	0.00	58.86	73.23	78.96	89.70
\$1 under \$5,000	11.19	13.31	17.83	21.01	49.99	52.74	32.13	40.47	70.69	71.82	25.50	29.53
\$5,000 under \$10,000	3.19	4.22	5.45	7.38	7.76	9.36	13.10	16.10	17.16	22.03	11.01	12.14
\$10,000 under \$15,000	4.04	5.30	4.69	6.21	6.11	7.12	15.78	17.68	14.56	19.74	9.43	11.49
\$15,000 under \$20,000	3.67	5.60	4.44	6.52	5.91	7.30	27.20	34.31	10.93	20.42	8.41	10.10
\$20,000 under \$25,000	3.22	5.26	3.63	5.83	4.86	6.23	51.67	56.72	9.38	19.59	6.39	7.67
\$25,000 under \$30,000	3.21	5.71	3.59	5.92	4.86	6.16	0.00	0.00	7.96	17.22	6.63	8.17
\$30,000 under \$40,000	2.47	4.28	2.75	4.58	3.79	4.62	0.00	0.00	5.92	13.63	5.00	6.05
\$40,000 under \$50,000	2.96	6.79	3.33	6.42	4.76	5.92	0.00	0.00	6.83	17.41	5.50	6.67
\$50,000 under \$75,000	1.83	9.57	1.98	3.95	3.20	3.87	0.00	0.00	4.67	10.68	3.01	3.65
\$75,000 under \$100,000	3.77	20.35	3.69	7.67	7.81	9.22	0.00	0.00	9.41	20.76	4.38	4.98
\$100,000 under \$200,000	3.04	18.35	3.72	5.09	6.04	7.26	0.00	0.00	6.40	13.81	4.37	5.24
\$200,000 under \$500,000	6.43	4.53	8.14	5.28	7.31	8.51	0.00	0.00	6.45	12.93	8.66	4.85
\$500,000 under \$1,000,000	0.83	2.39	1.26	5.07	7.83	9.07	0.00	0.00	5.38	13.61	1.30	1.39
\$1,000,000 or more	0.46	0.65	0.62	1.80	4.97	4.98	0.00	0.00	3.28	6.62	0.64	0.62
<b>Taxable returns, total</b>	<b>1.02</b>	<b>2.87</b>	<b>1.21</b>	<b>2.01</b>	<b>1.82</b>	<b>2.29</b>	<b>11.24</b>	<b>13.70</b>	<b>2.87</b>	<b>6.13</b>	<b>1.98</b>	<b>2.20</b>
No adjusted gross income	95.52	66.30	93.69	82.50	0.00	0.00	0.00	0.00	69.38	89.38	96.32	96.32
\$1 under \$5,000	23.80	26.25	28.64	34.78	0.00	0.00	0.00	0.00	0.00	0.00	32.13	36.43
\$5,000 under \$10,000	4.78	6.49	8.10	12.06	15.88	19.11	20.11	24.18	22.00	27.69	11.71	12.83
\$10,000 under \$15,000	4.54	5.78	5.05	6.83	6.78	7.97	16.71	19.07	15.20	19.98	9.69	11.70
\$15,000 under \$20,000	4.03	5.78	4.54	6.52	6.05	7.45	27.20	34.31	11.42	15.99	8.52	10.20
\$20,000 under \$25,000	3.30	4.99	3.66	5.71	4.92	6.22	51.87	56.72	9.81	20.50	6.42	7.73
\$25,000 under \$30,000	3.27	5.30	3.63	5.78	4.90	6.21	0.00	0.00	8.02	17.63	6.68	8.22
\$30,000 under \$40,000	2.90	4.16	2.76	4.42	3.80	4.63	0.00	0.00	5.97	13.53	5.02	6.07
\$40,000 under \$50,000	2.50	6.44	2.77	6.44	4.77	5.94	0.00	0.00	6.85	17.58	5.51	6.67
\$50,000 under \$75,000	1.82	5.34	1.99	3.96	3.20	3.88	0.00	0.00	4.67	10.91	3.01	3.65
\$75,000 under \$100,000	3.78	21.32	3.70	7.70	7.65	9.27	0.00	0.00	9.42	20.78	4.39	4.99
\$100,000 under \$200,000	3.05	18.44	3.72	5.09	6.04	7.26	0.00	0.00	6.40	13.81	4.37	5.24
\$200,000 under \$500,000	6.43	4.53	8.14	5.28	7.31	8.51	0.00	0.00	6.45	12.93	8.66	4.85
\$500,000 under \$1,000,000	0.83	2.39	1.26	5.07	7.83	9.07	0.00	0.00	5.38	13.61	1.30	1.39
\$1,000,000 or more	0.46	0.65	0.62	1.80	4.97	4.98	0.00	0.00	3.28	6.62	0.64	0.62
<b>Nontaxable returns, total</b>	<b>3.42</b>	<b>8.54</b>	<b>5.57</b>	<b>7.87</b>	<b>6.97</b>	<b>8.63</b>	<b>14.77</b>	<b>18.91</b>	<b>14.96</b>	<b>21.35</b>	<b>17.06</b>	<b>19.11</b>

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax credits—Continued											
Nonpersonal credits				Business credits							
Total		Foreign tax credit		Total		Investment credit		Jobs credit		Alcohol fuel credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)
Size of adjusted gross income											
All returns, total											
150	4.51	2.54	29.99	1.78	2.15	1.65	3.91	13.93	13.96	51.26	59.02
No adjusted gross income											
81.37	53.37	0.00	0.00	81.39	54.58	7.69	19.14	44.29	38.20	39.44	0.39
\$1 under \$5,000											
21.44	25.97	99.99	99.99	21.61	26.00	10.45	29.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000											
9.30	12.95	53.96	72.99	9.71	13.42	8.13	14.47	92.32	92.32	0.00	0.00
\$10,000 under \$15,000											
7.42	10.07	47.55	39.97	7.67	10.15	7.44	13.71	70.88	92.23	0.00	0.00
\$15,000 under \$20,000											
7.10	10.47	40.84	54.25	7.23	10.03	7.07	12.26	99.95	99.95	99.90	99.90
\$20,000 under \$25,000											
6.46	10.02	40.79	53.39	6.49	10.26	6.51	22.94	99.69	99.62	0.00	0.00
\$25,000 under \$30,000											
6.31	10.38	35.63	73.40	6.29	10.62	6.27	12.37	96.68	87.49	0.00	0.00
\$30,000 under \$35,000											
5.01	8.01	21.71	49.27	4.98	8.07	4.97	7.54	39.51	45.44	99.95	99.95
\$35,000 under \$40,000											
5.53	12.28	35.09	68.85	5.45	12.65	5.39	10.69	47.82	50.63	70.63	70.63
\$40,000 under \$45,000											
3.87	14.21	25.52	56.20	3.24	6.31	3.21	6.93	29.10	39.80	0.00	0.00
\$45,000 under \$50,000											
6.01	23.26	37.31	92.66	5.41	8.89	5.31	10.72	29.94	40.90	99.95	99.95
\$50,000 under \$55,000											
4.53	19.37	36.33	72.28	3.49	4.65	3.48	6.06	14.38	35.52	70.16	98.84
\$55,000 under \$60,000											
8.60	4.62	55.07	58.95	7.67	4.36	7.54	4.67	11.11	33.28	33.87	78.13
\$60,000 under \$65,000											
1.10	2.41	0.25	0.01	1.13	2.55	1.11	3.19	5.79	10.00	19.47	52.26
\$65,000 under \$70,000											
0.50	0.65	0.10	0.06	0.54	0.80	0.53	0.93	1.86	3.96	6.77	0.26
\$70,000 or more											
1.68	4.79	3.65	34.98	1.87	2.17	1.86	2.15	15.26	15.22	33.07	45.57
Taxable returns, total											
95.52	66.98	0.00	0.00	95.54	68.94	42.56	13.92	37.04	6.22	0.00	0.00
No adjusted gross income											
42.39	44.69	99.99	99.99	44.50	45.30	36.14	33.11	0.00	0.00	0.00	0.00
\$1 under \$5,000											
13.58	18.87	70.18	86.91	14.26	20.67	14.43	11.00	92.32	82.23	0.00	0.00
\$5,000 under \$10,000											
9.56	13.10	48.88	59.22	9.73	12.91	8.67	11.82	70.88	82.23	0.00	0.00
\$10,000 under \$15,000											
7.94	11.70	43.55	60.03	8.14	11.92	8.04	11.47	0.00	0.00	0.00	0.00
\$15,000 under \$20,000											
6.94	9.82	43.73	63.47	6.97	8.78	7.01	8.10	99.76	99.87	0.00	0.00
\$20,000 under \$25,000											
6.66	10.23	35.63	73.40	6.62	10.03	6.65	10.03	96.77	88.19	0.00	0.00
\$25,000 under \$30,000											
5.21	8.81	22.58	48.13	5.18	8.48	5.19	9.76	51.39	59.73	0.00	0.00
\$30,000 under \$35,000											
5.63	13.50	35.09	86.85	5.55	13.96	5.52	9.76	49.14	60.41	0.00	0.00
\$35,000 under \$40,000											
3.85	8.22	21.50	52.53	3.26	6.40	3.24	7.01	29.11	39.65	0.00	0.00
\$40,000 under \$45,000											
6.05	24.57	37.31	92.66	5.44	8.46	5.37	8.33	30.27	41.61	95.95	93.43
\$45,000 under \$50,000											
4.54	19.47	38.34	72.31	3.50	4.67	3.49	6.08	14.49	35.87	70.16	98.84
\$50,000 under \$55,000											
8.60	4.66	55.23	58.95	7.67	4.36	7.56	4.67	11.15	33.28	34.00	78.14
\$55,000 under \$60,000											
1.10	2.42	0.25	0.01	1.13	2.55	1.11	3.20	5.79	10.00	19.47	53.59
\$60,000 or more											
0.50	0.66	0.10	0.06	0.54	0.80	0.53	0.93	1.87	3.96	6.77	0.26
\$65,000 or more											
1.68	4.79	3.65	34.98	1.87	2.17	1.86	2.15	15.26	15.22	33.07	45.57
Nontaxable returns, total											
6.01	14.00	35.14	59.02	6.17	8.28	4.03	9.24	34.03	33.54	74.76	84.65

Footnote(s) at end of table.



**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits — Continued						Income tax after personal credits		Income tax after credits		Alternative minimum tax provisions	
	Nonpersonal credits — Continued			Other tax credits			Earned income credit used to offset income tax before credits		Number of returns		Amount	
	Research and experimentation credit		Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount										
	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)
<b>All returns, total</b>	<b>20,43</b>	<b>16,30</b>	<b>10,95</b>	<b>9,74</b>	<b>4,01</b>	<b>4,99</b>	<b>0,25</b>	<b>0,38</b>	<b>0,26</b>	<b>0,38</b>	<b>2,24</b>	<b>2,57</b>
No adjusted gross income	0,00	0,00	0,00	0,00	0,00	0,00	55,19	81,61	59,24	85,18	13,67	19,65
\$1 under \$5,000	0,00	0,00	0,00	0,00	18,84	21,03	2,73	6,53	2,78	6,86	24,94	27,67
\$5,000 under \$10,000	0,00	0,00	0,00	0,00	4,11	5,00	1,45	1,45	1,55	1,83	23,80	26,60
\$10,000 under \$15,000	0,00	0,00	0,00	0,00	43,63	47,47	1,45	1,63	1,55	1,78	16,74	18,20
\$15,000 under \$20,000	0,00	0,00	32,13	53,22	0,00	0,00	1,62	1,77	1,63	1,78	16,24	18,21
\$20,000 under \$25,000	0,00	0,00	38,16	47,70	0,00	0,00	1,40	1,52	1,41	1,53	11,96	13,20
\$25,000 under \$30,000	9,95	98,95	32,91	54,63	0,00	0,00	1,34	1,55	1,55	1,67	12,64	14,07
\$30,000 under \$35,000	95,00	74,97	32,13	53,56	0,00	0,00	1,68	1,73	1,67	1,74	12,64	14,07
\$35,000 under \$40,000	47,05	60,18	19,87	33,64	0,00	0,00	0,86	0,97	0,86	0,95	7,11	7,33
\$40,000 under \$45,000	46,02	76,96	25,17	43,47	0,00	0,00	2,43	2,68	2,44	2,88	5,23	7,41
\$45,000 under \$50,000	14,82	38,88	10,44	18,21	0,00	0,00	4,91	4,39	4,92	4,95	7,06	9,51
\$50,000 under \$55,000	9,85	18,88	6,46	9,67	0,00	0,00	0,80	0,84	0,80	0,86	1,05	1,78
\$55,000 under \$60,000	2,55	2,03	2,92	5,04	0,00	0,00	0,42	0,26	0,42	0,26	0,52	0,43
\$60,000 or more	2,55	2,03	2,92	5,04	0,00	0,00	0,42	0,26	0,42	0,26	0,52	0,43
<b>Taxable returns, total</b>	<b>20,43</b>	<b>16,30</b>	<b>11,90</b>	<b>9,92</b>	<b>6,15</b>	<b>7,55</b>	<b>0,26</b>	<b>0,38</b>	<b>0,26</b>	<b>0,38</b>	<b>2,30</b>	<b>2,67</b>
No adjusted gross income	0,00	0,00	0,00	0,00	0,00	0,00	59,22	82,61	59,24	85,18	24,44	29,20
\$1 under \$5,000	0,00	0,00	0,00	0,00	99,97	99,97	2,78	6,65	2,78	6,66	46,08	40,82
\$5,000 under \$10,000	0,00	0,00	50,62	58,96	6,15	7,55	1,55	1,80	1,55	1,83	33,71	46,89
\$10,000 under \$15,000	0,00	0,00	52,28	81,87	0,00	0,00	1,47	1,66	1,47	1,67	24,21	27,55
\$15,000 under \$20,000	0,00	0,00	32,13	53,22	0,00	0,00	1,63	1,78	1,63	1,77	19,89	21,89
\$20,000 under \$25,000	0,00	0,00	40,65	54,26	0,00	0,00	1,41	1,52	1,41	1,53	12,65	14,07
\$25,000 under \$30,000	99,95	99,95	36,96	39,00	0,00	0,00	1,55	1,66	1,55	1,67	13,09	14,59
\$30,000 under \$35,000	0,00	0,00	35,91	51,63	0,00	0,00	1,19	1,26	1,19	1,28	8,51	13,33
\$35,000 under \$40,000	95,00	74,97	32,97	32,97	0,00	0,00	1,67	1,73	1,67	1,74	7,20	7,36
\$40,000 under \$45,000	47,05	60,18	20,56	32,80	0,00	0,00	0,86	0,95	0,86	0,95	3,90	7,36
\$45,000 under \$50,000	46,02	76,96	25,72	40,13	0,00	0,00	2,43	2,69	2,44	2,66	5,26	7,46
\$50,000 under \$55,000	27,97	32,05	15,24	30,99	0,00	0,00	1,94	2,08	1,95	2,08	4,12	4,01
\$55,000 under \$60,000	14,82	38,88	10,03	18,31	0,00	0,00	4,91	4,39	4,92	4,45	7,10	9,55
\$60,000 or more	9,85	18,88	6,47	9,67	0,00	0,00	0,80	0,84	0,80	0,86	1,05	1,78
\$65,000 or more	2,55	2,03	2,92	5,04	0,00	0,00	0,42	0,26	0,42	0,26	0,52	0,43
<b>Nontaxable returns, total</b>	<b>0,00</b>	<b>0,00</b>	<b>27,83</b>	<b>34,52</b>	<b>5,36</b>	<b>6,72</b>	<b>4,08</b>	<b>11,61</b>	<b>0,00</b>	<b>0,00</b>	<b>9,72</b>	<b>6,34</b>

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax preferences for returns with alternative minimum tax		Alternative minimum tax		Total income tax		Self-employment tax		Penalty tax on individual retirement arrangements		Earned income credit used to offset all other taxes	
	Number of returns (194)	Amount (195)	Number of returns (196)	Amount (197)	Number of returns (199)	Amount (199)	Number of returns (200)	Amount (201)	Number of returns (202)	Amount (203)	Number of returns (204)	Amount (205)
<b>All returns, total</b>	<b>5,24</b>	<b>4.15</b>	<b>5.18</b>	<b>4.67</b>	<b>0.26</b>	<b>0.38</b>	<b>1.00</b>	<b>1.38</b>	<b>9.96</b>	<b>12.26</b>	<b>5.39</b>	<b>6.92</b>
No adjusted gross income	24.54	29.22	24.54	33.21	30.83	30.97	10.22	9.77	44.40	36.56	18.29	17.46
\$1 under \$5,000	46.08	40.82	46.08	41.81	2.78	6.58	4.56	6.64	57.70	67.49	9.06	10.10
\$5,000 under \$10,000	61.42	49.21	61.42	51.10	1.55	1.83	3.84	4.56	62.12	69.92	7.52	8.28
\$10,000 under \$15,000	38.77	36.20	38.77	40.72	1.47	1.67	4.18	5.13	39.54	47.45	0.00	0.00
\$15,000 under \$20,000	33.86	27.44	33.86	30.26	1.63	1.78	4.20	5.33	33.31	39.57	0.00	0.00
\$20,000 under \$25,000	43.28	41.99	43.28	48.32	1.41	1.53	3.75	4.95	31.92	35.96	0.00	0.00
\$25,000 under \$30,000	39.72	37.76	39.72	34.39	1.55	1.67	3.98	5.44	29.28	35.07	0.00	0.00
\$30,000 under \$40,000	20.63	18.71	19.88	18.22	1.19	1.28	3.27	4.72	20.86	28.85	0.00	0.00
\$40,000 under \$50,000	22.57	24.37	19.01	25.61	1.88	1.74	4.16	5.26	25.51	28.59	0.00	0.00
\$50,000 under \$75,000	8.41	9.81	8.09	10.10	0.86	0.95	3.02	4.12	17.52	34.30	0.00	0.00
\$75,000 under \$100,000	9.30	10.54	8.95	9.76	2.43	2.63	4.38	5.12	26.31	41.47	0.00	0.00
\$100,000 under \$200,000	5.83	5.82	5.69	5.80	1.93	2.02	2.72	3.34	30.88	55.09	0.00	0.00
\$200,000 under \$500,000	24.23	14.64	24.00	16.68	4.88	4.41	12.03	5.40	34.04	55.12	0.00	0.00
\$500,000 under \$1,000,000	2.32	2.66	2.31	2.88	0.79	0.84	2.12	2.61	22.91	12.34	0.00	0.00
\$1,000,000 or more	1.13	0.62	1.13	0.73	0.42	0.26	1.06	1.25	12.44	3.15	0.00	0.00
<b>Taxable returns, total</b>	<b>5.24</b>	<b>4.15</b>	<b>5.18</b>	<b>4.67</b>	<b>0.26</b>	<b>0.38</b>	<b>1.19</b>	<b>1.52</b>	<b>10.58</b>	<b>13.40</b>	<b>97.57</b>	<b>35.06</b>
No adjusted gross income	24.54	29.22	24.54	33.21	30.83	30.97	47.27	24.90	0.00	0.00	0.00	0.00
\$1 under \$5,000	46.08	40.82	46.08	41.81	2.78	6.58	10.86	12.29	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	61.42	49.21	61.42	51.10	1.55	1.83	5.59	7.00	70.70	90.08	0.00	0.00
\$10,000 under \$15,000	38.77	36.20	38.77	40.72	1.47	1.67	4.59	5.55	49.98	70.30	0.00	0.00
\$15,000 under \$20,000	33.86	27.44	33.86	30.26	1.63	1.78	4.39	5.60	36.19	45.53	0.00	0.00
\$20,000 under \$25,000	43.28	41.99	43.28	48.32	1.41	1.53	3.89	5.17	35.01	41.28	0.00	0.00
\$25,000 under \$30,000	39.72	37.76	39.72	34.39	1.55	1.67	3.92	5.70	29.02	35.15	0.00	0.00
\$30,000 under \$40,000	20.63	18.71	19.88	18.22	1.19	1.28	3.32	4.85	20.86	29.85	0.00	0.00
\$40,000 under \$50,000	22.57	24.37	19.01	25.61	1.88	1.74	4.19	5.32	25.87	29.58	0.00	0.00
\$50,000 under \$75,000	8.41	9.81	8.09	10.10	0.86	0.95	3.04	4.16	17.52	34.30	0.00	0.00
\$75,000 under \$100,000	9.30	10.54	8.95	9.76	2.43	2.63	4.40	5.14	26.31	41.47	0.00	0.00
\$100,000 under \$200,000	5.83	5.82	5.69	5.80	1.93	2.02	2.73	3.35	31.51	56.60	0.00	0.00
\$200,000 under \$500,000	24.23	14.64	24.00	16.68	4.88	4.41	12.05	5.41	34.26	56.40	0.00	0.00
\$500,000 or more	2.32	2.66	2.31	2.88	0.79	0.84	2.61	2.61	22.81	12.34	0.00	0.00
\$1,000,000 or more	1.13	0.62	1.13	0.73	0.42	0.26	1.09	1.25	12.44	3.15	0.00	0.00
<b>Nontaxable returns, total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.97</b>	<b>4.15</b>	<b>29.87</b>	<b>25.50</b>	<b>5.40</b>	<b>5.92</b>

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability		Taxpayments										Windfall profit tax overpayment		All other taxpayments <sup>1</sup>	
	Number of returns	Amount	Total		Income tax withheld		Estimated tax payments		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(208)	(209)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)				
<b>All returns, total</b>	<b>0.25</b>	<b>0.37</b>	<b>0.16</b>	<b>0.40</b>	<b>0.22</b>	<b>0.44</b>	<b>1.36</b>	<b>1.23</b>	<b>10.36</b>	<b>15.90</b>	<b>2.18</b>	<b>3.96</b>				
No adjusted gross income	9.07	23.16	6.41	5.79	8.28	8.42	11.79	9.32	45.03	29.80	11.35	7.39				
\$1 under \$5,000	2.48	5.77	1.51	2.53	1.54	2.26	8.45	10.73	99.86	81.72	10.34	36.34				
\$5,000 under \$10,000	1.49	1.76	1.42	1.69	1.51	1.78	4.99	6.04	65.85	84.46	9.45	16.97				
\$10,000 under \$15,000	1.46	1.62	1.48	1.65	1.59	1.78	4.26	4.91	35.30	37.8	12.04	18.14				
\$15,000 under \$20,000	1.62	1.73	1.63	1.75	1.73	1.87	4.40	5.28	57.61	87.42	11.28	21.80				
\$20,000 under \$25,000	1.40	1.50	1.41	1.54	1.48	1.61	4.21	5.71	55.42	52.23	10.00	16.78				
\$25,000 under \$30,000	1.54	1.64	1.54	1.64	1.60	1.72	4.91	5.80	52.10	58.45	10.67	18.46				
\$30,000 under \$40,000	1.19	1.27	1.19	1.26	1.24	1.32	4.06	4.88	31.00	37.60	7.51	13.31				
\$40,000 under \$50,000	1.66	1.71	1.67	1.69	1.73	1.78	4.52	5.53	29.71	45.93	6.04	11.34				
\$50,000 under \$75,000	0.85	0.95	0.86	0.96	0.90	0.96	2.86	3.79	23.23	38.51	3.39	10.73				
\$75,000 under \$100,000	2.42	2.59	2.43	2.56	2.55	2.90	4.38	5.41	21.24	37.86	5.74	9.91				
\$100,000 under \$200,000	1.93	2.00	1.94	1.92	2.01	1.87	3.36	4.34	27.44	46.76	4.16	6.41				
\$200,000 under \$500,000	4.88	4.38	4.80	6.68	5.16	10.15	6.89	3.39	6.66	15.19	11.72	21.16				
\$500,000 under \$1,000,000	0.79	0.84	0.80	0.84	0.85	1.42	1.11	1.50	4.00	5.91	1.43	2.17				
\$1,000,000 or more	0.42	0.25	0.42	0.29	0.53	0.72	0.52	0.41	1.87	2.00	0.68	0.45				
<b>Taxable returns, total</b>	<b>0.26</b>	<b>0.38</b>	<b>0.29</b>	<b>0.41</b>	<b>0.33</b>	<b>0.45</b>	<b>1.43</b>	<b>1.25</b>	<b>10.73</b>	<b>17.52</b>	<b>2.40</b>	<b>4.07</b>				
No adjusted gross income	30.83	30.44	37.84	9.08	46.81	13.70	25.36	19.82	44.36	61.04	17.89	7.67				
\$1 under \$5,000	2.78	6.97	3.18	4.53	3.26	3.70	14.53	17.90	0.00	0.00	36.04	77.10				
\$5,000 under \$10,000	1.55	1.80	1.48	1.78	1.78	1.99	5.59	6.59	98.54	71.53	16.09	27.91				
\$10,000 under \$15,000	1.47	1.64	1.52	1.67	1.60	1.80	4.42	5.11	35.30	37.8	15.10	21.01				
\$15,000 under \$20,000	1.63	1.74	1.65	1.76	1.74	1.86	4.50	5.41	57.67	90.53	12.08	24.07				
\$20,000 under \$25,000	1.41	1.51	1.42	1.53	1.49	1.62	4.29	5.33	60.25	57.09	10.50	17.19				
\$25,000 under \$30,000	1.55	1.65	1.55	1.61	1.61	1.73	4.99	5.90	52.34	58.78	11.28	20.37				
\$30,000 under \$40,000	1.19	1.27	1.20	1.25	1.24	1.32	4.11	4.94	31.00	37.60	7.51	13.34				
\$40,000 under \$50,000	1.66	1.71	1.67	1.70	1.73	1.78	4.52	5.53	29.71	45.93	6.04	11.34				
\$50,000 under \$75,000	0.86	0.95	0.86	0.96	0.90	0.96	2.87	3.80	23.38	40.13	3.40	10.79				
\$75,000 under \$100,000	2.43	2.59	2.44	2.56	2.56	2.91	4.38	5.41	21.25	37.86	5.75	9.94				
\$100,000 under \$200,000	1.93	2.00	1.94	1.92	2.01	1.87	3.37	4.35	27.45	46.89	4.17	6.42				
\$200,000 under \$500,000	4.88	4.38	4.81	6.69	5.17	10.17	6.91	3.35	6.69	15.27	11.73	21.17				
\$500,000 under \$1,000,000	0.79	0.84	0.80	0.84	0.85	1.43	1.11	1.50	4.00	5.91	1.43	2.16				
\$1,000,000 or more	0.42	0.25	0.42	0.29	0.53	0.72	0.52	0.41	1.88	2.00	0.68	0.45				
<b>Non-taxable returns, total</b>	<b>2.96</b>	<b>4.64</b>	<b>1.42</b>	<b>2.61</b>	<b>1.49</b>	<b>2.74</b>	<b>5.19</b>	<b>8.06</b>	<b>37.23</b>	<b>30.46</b>	<b>5.49</b>	<b>9.09</b>				

Footnote(s) at end of table.



**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit, refundable portion			Advance earned income credit payments			Overpayment			Tax due at time of filing			Predetermined estimated tax penalty		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Refunded	Credited to 1985 estimated tax	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)	(226)	(227)	(228)	(229)	(230)	(231)	(231)
<b>All returns, total</b>	<b>2.96</b>	<b>3.39</b>	<b>59.68</b>	<b>37.49</b>	<b>0.29</b>	<b>0.75</b>	<b>0.31</b>	<b>0.73</b>	<b>2.80</b>	<b>4.52</b>	<b>0.99</b>	<b>1.12</b>	<b>3.14</b>	<b>3.14</b>	<b>4.14</b>
No adjusted gross income	33.00	39.25	41.51	36.68	6.77	6.78	7.03	7.24	17.21	12.56	12.32	33.49	25.33	25.33	23.96
\$1 under \$5,000	4.53	5.09	99.99	99.99	1.54	2.30	1.55	2.31	11.99	17.95	4.11	6.75	24.08	24.08	28.41
\$5,000 under \$10,000	0.00	0.00	99.99	99.99	1.54	2.11	1.56	2.13	8.70	13.00	3.13	4.17	10.88	10.88	12.13
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	1.68	2.39	1.68	2.42	7.86	11.43	3.34	4.60	9.36	9.36	12.78
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	1.87	2.51	1.93	2.56	7.88	10.68	3.58	4.79	9.41	9.41	10.94
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	1.64	2.54	1.68	2.47	6.17	12.98	3.31	4.99	8.93	8.93	10.60
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	1.79	2.45	1.82	2.46	10.07	13.13	3.56	5.49	9.83	9.83	12.91
\$30,000 under \$35,000	0.00	0.00	0.00	0.00	1.42	1.90	1.45	1.91	7.50	10.29	2.87	4.39	9.12	9.12	11.66
\$35,000 under \$40,000	0.00	0.00	0.00	0.00	2.00	2.41	2.04	2.44	9.21	10.67	3.30	5.15	9.64	9.64	11.95
\$40,000 under \$45,000	0.00	0.00	75.54	73.70	2.00	2.41	2.04	2.44	9.21	10.67	3.30	5.15	9.64	9.64	11.95
\$45,000 under \$50,000	0.00	0.00	0.00	0.00	1.20	2.35	1.23	1.83	5.81	13.42	2.05	3.58	6.84	6.84	8.59
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	3.37	4.17	3.62	4.83	7.85	8.30	3.70	5.75	11.26	11.26	11.90
\$75,000 under \$100,000	0.00	0.00	99.70	99.70	3.08	3.08	3.77	3.83	3.83	4.90	2.92	3.75	5.38	5.38	7.25
\$100,000 under \$200,000	0.00	0.00	83.08	87.34	11.26	18.75	15.25	25.81	13.83	27.16	1.56	2.28	4.50	4.50	26.30
\$200,000 under \$500,000	0.00	0.00	63.21	89.11	0.00	2.36	2.56	3.98	1.99	2.67	1.17	1.67	3.71	3.71	5.45
\$500,000 under \$1,000,000	0.00	0.00	21.56	33.77	0.80	0.67	1.52	1.31	0.91	0.89	0.85	0.54	2.40	2.40	8.34
\$1,000,000 or more	0.00	0.00	66.62	39.29	0.42	0.61	0.44	0.78	2.78	4.76	1.04	1.14	3.31	3.31	4.28
<b>Taxable returns, total</b>	<b>0.00</b>	<b>0.00</b>	<b>49.28</b>	<b>53.07</b>	<b>25.53</b>	<b>18.23</b>	<b>33.94</b>	<b>23.07</b>	<b>25.54</b>	<b>11.55</b>	<b>35.86</b>	<b>40.71</b>	<b>88.68</b>	<b>88.68</b>	<b>67.79</b>
No adjusted gross income	0.00	0.00	0.00	0.00	3.39	3.94	3.41	3.93	22.17	40.02	5.20	7.17	34.50	34.50	34.73
\$1 under \$5,000	0.00	0.00	0.00	0.00	1.84	2.42	1.87	2.43	10.48	17.30	3.42	4.56	13.42	13.42	15.04
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	1.72	2.31	1.76	2.33	8.32	11.94	3.44	4.77	10.01	10.01	13.86
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	1.89	2.54	1.94	2.58	8.14	11.14	3.63	4.89	9.87	9.87	11.61
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	1.69	2.37	1.69	2.34	8.41	13.04	3.34	5.03	9.18	9.18	10.88
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	1.80	2.45	1.83	2.45	10.28	13.68	3.60	5.57	10.11	10.11	13.27
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	1.43	1.91	1.45	1.91	7.84	10.50	2.89	4.41	9.22	9.22	12.60
\$30,000 under \$35,000	0.00	0.00	0.00	0.00	2.01	2.42	2.04	2.43	9.29	10.80	3.31	5.16	10.11	10.11	13.27
\$35,000 under \$40,000	0.00	0.00	75.54	73.70	2.01	2.42	2.04	2.43	9.29	10.80	3.31	5.16	10.11	10.11	13.27
\$40,000 under \$45,000	0.00	0.00	0.00	0.00	1.19	2.36	1.22	1.83	5.94	13.52	2.05	3.58	6.87	6.87	8.61
\$45,000 under \$50,000	0.00	0.00	0.00	0.00	3.39	4.20	3.64	4.87	7.89	8.33	3.70	5.75	11.27	11.27	11.93
\$50,000 under \$75,000	0.00	0.00	99.70	99.70	3.01	3.09	3.79	3.85	3.83	4.92	2.82	3.75	5.38	5.38	7.26
\$75,000 under \$100,000	0.00	0.00	83.21	89.11	11.30	18.84	15.33	25.98	13.87	27.23	1.56	2.28	4.50	4.50	26.30
\$100,000 under \$200,000	0.00	0.00	63.21	89.11	0.00	2.38	2.58	4.07	1.99	2.67	1.17	1.67	3.71	3.71	5.45
\$200,000 under \$500,000	0.00	0.00	21.56	33.77	0.60	0.67	1.32	1.32	0.91	0.89	0.85	0.54	2.41	2.41	8.34
\$500,000 under \$1,000,000	0.00	0.00	66.62	39.29	0.42	0.61	0.44	0.78	2.78	4.76	1.04	1.14	3.31	3.31	4.28
\$1,000,000 or more	0.00	0.00	0.00	0.00	1.44	2.49	1.46	2.49	7.52	10.04	3.96	6.55	10.04	10.04	10.31
<b>Nontaxable returns, total</b>	<b>2.96</b>	<b>3.38</b>	<b>70.88</b>	<b>75.27</b>	<b>1.44</b>	<b>2.49</b>	<b>1.46</b>	<b>2.49</b>	<b>7.52</b>	<b>10.04</b>	<b>3.96</b>	<b>6.55</b>	<b>10.04</b>	<b>10.04</b>	<b>10.31</b>

<sup>1</sup>Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other taxpayments.

Table 1.5 — Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Contributions deduction for nonitemizers	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b> .....	<b>16,473,565</b>	<b>123,169,852</b>	<b>16,425,841</b>	<b>122,738,839</b>	<b>5,456,138</b>	<b>431,013</b>	<b>4,265,151</b>	<b>183,246</b>
Under \$5,000 .....	7,465,104	18,158,388	7,417,380	18,004,119	2,087,996	154,269	1,073,823	38,304
\$5,000 under \$10,000 .....	4,327,169	31,993,235	4,327,169	31,901,732	1,368,142	91,503	1,384,057	59,228
\$10,000 under \$15,000 .....	2,632,866	32,350,066	2,632,866	32,269,355	1,018,139	80,712	910,766	41,036
\$15,000 under \$20,000 .....	1,256,788	21,488,470	1,256,788	21,431,394	568,734	57,076	513,060	24,519
\$20,000 under \$25,000 .....	541,772	12,049,496	541,772	12,019,078	282,013	30,419	254,804	13,285
\$25,000 under \$30,000 .....	188,013	5,060,765	188,013	5,048,363	98,953	12,401	106,375	5,650
\$30,000 under \$40,000 .....	59,373	1,960,264	59,373	1,955,630	32,161	4,634	**22,266	**1,225
\$40,000 or more .....	*2,480	*109,167	*2,480	*109,167	—	—	..	..
<b>Taxable returns, total</b> .....	<b>11,303,261</b>	<b>114,409,253</b>	<b>11,303,261</b>	<b>114,071,620</b>	<b>4,107,885</b>	<b>337,633</b>	<b>3,744,143</b>	<b>166,996</b>
Under \$5,000 .....	2,294,800	9,397,789	2,294,800	9,336,900	739,743	60,890	552,815	22,053
\$5,000 under \$10,000 .....	4,327,169	31,993,235	4,327,169	31,901,732	1,368,142	91,503	1,384,057	59,228
\$10,000 under \$15,000 .....	2,632,866	32,350,066	2,632,866	32,269,355	1,018,139	80,712	910,766	41,036
\$15,000 under \$20,000 .....	1,256,788	21,488,470	1,256,788	21,431,394	568,734	57,076	513,060	24,519
\$20,000 under \$25,000 .....	541,772	12,049,496	541,772	12,019,078	282,013	30,419	254,804	13,285
\$25,000 under \$30,000 .....	188,013	5,060,765	188,013	5,048,363	98,953	12,401	106,375	5,650
\$30,000 under \$40,000 .....	59,373	1,960,264	59,373	1,955,630	32,161	4,634	**22,266	**1,225
\$40,000 or more .....	*2,480	*109,167	*2,480	*109,167	—	—	..	..
<b>Nontaxable returns, total</b> .....	<b>5,170,304</b>	<b>8,760,598</b>	<b>5,122,580</b>	<b>8,667,219</b>	<b>1,348,253</b>	<b>93,379</b>	<b>521,008</b>	<b>16,251</b>

Size of adjusted gross income	Taxable income		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total</b> .....	<b>15,093,493</b>	<b>107,102,648</b>	<b>15,996,303</b>	<b>15,610,362</b>	<b>15,462,147</b>	<b>3,783,499</b>	<b>685,298</b>	<b>143,633</b>
Under \$5,000 .....	6,085,032	11,244,588	7,039,555	1,339,967	6,967,966	1,150,748	171,018	11,065
\$5,000 under \$10,000 .....	4,327,169	27,606,838	4,279,438	3,333,881	4,112,398	1,117,674	214,771	53,152
\$10,000 under \$15,000 .....	2,632,866	29,676,164	2,628,889	4,149,984	2,489,691	771,673	143,175	38,777
\$15,000 under \$20,000 .....	1,256,788	20,207,162	1,256,788	3,228,255	1,157,359	412,990	99,429	18,840
\$20,000 under \$25,000 .....	541,772	11,494,440	541,772	2,120,808	509,611	222,839	32,161	11,803
\$25,000 under \$30,000 .....	188,013	4,867,102	188,013	992,760	175,645	87,160	*12,368	*2,802
\$30,000 under \$40,000 .....	59,373	1,899,666	59,373	418,956	47,003	19,679	*12,370	*4,572
\$40,000 or more .....	*2,480	*106,687	*2,475	*25,750	*2,474	*725	*6	*2,623
<b>Taxable returns, total</b> .....	<b>11,303,261</b>	<b>102,938,997</b>	<b>11,148,142</b>	<b>15,019,724</b>	<b>10,613,986</b>	<b>3,192,951</b>	<b>685,298</b>	<b>143,633</b>
Under \$5,000 .....	2,294,800	7,080,936	2,191,394	749,329	2,119,805	560,110	171,018	11,065
\$5,000 under \$10,000 .....	4,327,169	27,606,838	4,279,438	3,333,881	4,112,398	1,117,674	214,771	53,152
\$10,000 under \$15,000 .....	2,632,866	29,676,164	2,628,889	4,149,984	2,489,691	771,673	143,175	38,777
\$15,000 under \$20,000 .....	1,256,788	20,207,162	1,256,788	3,228,255	1,157,359	412,990	99,429	18,840
\$20,000 under \$25,000 .....	541,772	11,494,440	541,772	2,120,808	509,611	222,839	32,161	11,803
\$25,000 under \$30,000 .....	188,013	4,867,102	188,013	992,760	175,645	87,160	*12,368	*2,802
\$30,000 under \$40,000 .....	59,373	1,899,666	59,373	418,956	47,003	19,679	*12,370	*4,572
\$40,000 or more .....	*2,480	*106,687	*2,475	*25,750	*2,474	*725	*6	*2,623
<b>Nontaxable returns, total</b> .....	<b>3,790,232</b>	<b>4,163,651</b>	<b>4,848,161</b>	<b>590,638</b>	<b>4,848,161</b>	<b>590,638</b>	—	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.

Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received		Dividends in AGI		Unemployment compensation in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b> .....	<b>18,431,641</b>	<b>234,604,284</b>	<b>18,145,283</b>	<b>231,656,861</b>	<b>6,432,347</b>	<b>5,364,215</b>	<b>624,566</b>	<b>375,038</b>	<b>917,738</b>	<b>942,205</b>
Under \$5,000.....	3,643,078	10,301,502	3,472,057	9,445,614	934,629	837,917	123,291	56,180	*3,977	*5,369
\$5,000 under \$10,000.....	4,669,185	34,937,933	4,565,780	33,670,701	1,260,757	1,410,752	143,178	106,526	*31,817	*12,564
\$10,000 under \$15,000.....	3,869,764	47,623,458	3,861,810	46,990,961	1,224,960	952,670	103,409	29,170	202,838	139,445
\$15,000 under \$20,000.....	2,782,828	48,363,297	2,778,850	47,922,629	1,203,644	825,638	102,871	59,988	276,801	236,358
\$20,000 under \$25,000.....	1,612,945	36,142,112	1,612,945	36,124,404	766,890	462,592	59,374	36,628	222,649	258,367
\$25,000 under \$30,000.....	1,016,740	27,751,297	1,016,740	27,872,029	541,761	388,497	44,531	11,367	94,009	139,323
\$30,000 under \$40,000.....	712,462	23,979,219	712,462	24,109,496	410,654	375,697	37,106	68,265	64,323	109,322
\$40,000 or more.....	124,639	5,505,466	124,639	5,521,028	89,052	110,451	*10,806	*6,913	21,324	41,438
<b>Taxable returns, total</b> .....	<b>13,563,606</b>	<b>213,443,063</b>	<b>13,428,383</b>	<b>211,120,553</b>	<b>5,628,958</b>	<b>4,702,169</b>	<b>529,115</b>	<b>324,541</b>	<b>913,761</b>	<b>940,197</b>
Under \$5,000.....	644,294	2,654,321	612,477	2,308,146	318,166	350,052	43,749	18,995	*3,977	*5,369
\$5,000 under \$10,000.....	2,935,154	22,993,612	2,843,680	21,856,673	1,081,785	1,237,327	127,269	93,215	*27,840	*10,556
\$10,000 under \$15,000.....	3,742,498	46,183,154	3,734,544	45,538,550	1,217,006	951,914	103,409	29,170	202,838	139,445
\$15,000 under \$20,000.....	2,774,874	48,233,881	2,770,896	47,790,226	1,203,644	825,638	102,871	59,988	276,801	236,358
\$20,000 under \$25,000.....	1,612,945	36,142,112	1,612,945	36,124,404	766,890	462,592	59,374	36,628	222,649	258,367
\$25,000 under \$30,000.....	1,016,740	27,751,297	1,016,740	27,872,029	541,761	388,497	44,531	11,367	94,009	139,323
\$30,000 under \$40,000.....	712,462	23,979,219	712,462	24,109,496	410,654	375,697	37,106	68,265	64,323	109,322
\$40,000 or more.....	124,639	5,505,466	124,639	5,521,028	89,052	110,451	*10,806	*6,913	21,324	41,438
<b>Nontaxable returns, total</b> .....	<b>4,868,035</b>	<b>21,161,222</b>	<b>4,718,900</b>	<b>20,536,309</b>	<b>803,389</b>	<b>662,046</b>	<b>95,451</b>	<b>50,496</b>	<b>*3,977</b>	<b>*2,008</b>

Size of adjusted gross income	Statutory adjustments						Contributions deduction for nonitemizers		Zero bracket amount	
	Total		Payments to an IRA		Deduction for working married couple		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total</b> .....	<b>4,337,454</b>	<b>3,734,034</b>	<b>1,042,516</b>	<b>1,631,204</b>	<b>3,517,501</b>	<b>2,102,831</b>	<b>6,542,686</b>	<b>314,945</b>	<b>17,266,323</b>	<b>44,383,319</b>
Under \$5,000.....	63,638	43,578	*23,865	*40,253	39,773	3,325	505,092	18,219	2,537,417	3,773,248
\$5,000 under \$10,000.....	528,969	262,611	147,160	183,790	385,786	78,821	1,471,539	65,639	4,609,528	11,287,723
\$10,000 under \$15,000.....	803,388	488,788	214,764	302,461	608,509	186,327	1,598,802	80,286	3,869,764	10,467,365
\$15,000 under \$20,000.....	934,946	681,315	217,935	323,534	741,846	357,782	1,235,998	59,225	2,782,828	7,987,920
\$20,000 under \$25,000.....	826,262	739,898	153,374	227,912	722,364	511,986	764,414	38,720	1,612,945	4,919,240
\$25,000 under \$30,000.....	591,243	659,919	131,108	249,250	507,136	410,669	484,868	26,598	1,016,740	3,215,969
\$30,000 under \$40,000.....	499,720	683,560	123,691	234,438	440,348	449,122	418,073	22,509	712,462	2,321,688
\$40,000 or more.....	89,288	174,364	30,619	69,565	71,739	104,799	63,900	3,748	124,639	410,167
<b>Taxable returns, total</b> .....	<b>4,055,077</b>	<b>3,644,396</b>	<b>1,018,652</b>	<b>1,593,817</b>	<b>3,258,988</b>	<b>2,050,580</b>	<b>5,767,142</b>	<b>282,328</b>	<b>13,563,606</b>	<b>37,763,189</b>
Under \$5,000.....	*15,910	*28,241	*15,910	*28,241	—	—	198,852	6,737	644,294	1,458,013
\$5,000 under \$10,000.....	330,113	204,159	131,251	158,416	202,839	45,743	1,057,913	47,793	2,935,154	7,343,850
\$10,000 under \$15,000.....	771,572	475,927	214,764	302,461	576,693	173,465	1,543,124	76,997	3,742,498	10,129,012
\$15,000 under \$20,000.....	930,969	678,329	217,935	323,534	737,869	354,795	1,235,998	59,225	2,774,874	7,965,251
\$20,000 under \$25,000.....	826,262	739,898	153,374	227,912	722,364	511,986	764,414	38,720	1,612,945	4,919,240
\$25,000 under \$30,000.....	591,243	659,919	131,108	249,250	507,136	410,669	484,868	26,598	1,016,740	3,215,969
\$30,000 under \$40,000.....	499,720	683,560	123,691	234,438	440,348	449,122	418,073	22,509	712,462	2,321,688
\$40,000 or more.....	89,288	174,364	30,619	69,565	71,739	104,799	63,900	3,748	124,639	410,167
<b>Nontaxable returns, total</b> .....	<b>282,377</b>	<b>89,638</b>	<b>*23,864</b>	<b>*37,387</b>	<b>258,513</b>	<b>52,251</b>	<b>775,544</b>	<b>32,617</b>	<b>3,702,717</b>	<b>6,620,130</b>

Footnote(s) at end of table.



Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions		Taxable income		Child care credit		Political contributions credit		Earned income credit used to offset income tax before credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total.....</b>	<b>47,715,803</b>	<b>47,715,803</b>	<b>17,266,323</b>	<b>188,041,996</b>	<b>1,968,685</b>	<b>772,402</b>	<b>569,855</b>	<b>27,565</b>	<b>1,559,050</b>	<b>206,500</b>
Under \$5,000.....	7,377,642	7,377,642	2,537,417	4,302,337	*7,954	*449	*35,793	*1,285	71,588	4,108
\$5,000 under \$10,000.....	11,533,748	11,533,748	4,609,528	23,410,309	457,368	121,724	115,339	4,765	1,487,462	202,392
\$10,000 under \$15,000.....	10,539,450	10,539,450	3,869,764	37,003,722	524,977	240,300	115,334	4,733	—	—
\$15,000 under \$20,000.....	7,656,292	7,656,292	2,782,828	40,647,780	433,416	199,423	153,605	8,047	—	—
\$20,000 under \$25,000.....	4,754,733	4,754,733	1,612,945	31,348,659	267,176	98,129	71,741	3,716	—	—
\$25,000 under \$30,000.....	3,183,805	3,183,805	1,016,740	24,540,893	165,749	64,915	34,634	1,954	—	—
\$30,000 under \$40,000.....	2,300,668	2,300,668	712,462	21,655,042	106,378	43,895	37,107	2,511	—	—
\$40,000 or more.....	369,465	369,465	124,639	5,132,253	*5,666	*3,568	*6,302	*556	—	—
<b>Taxable returns, total.....</b>	<b>34,129,851</b>	<b>34,129,851</b>	<b>13,563,606</b>	<b>179,030,884</b>	<b>1,503,362</b>	<b>617,538</b>	<b>542,013</b>	<b>26,364</b>	<b>664,193</b>	<b>89,366</b>
Under \$5,000.....	703,952	703,952	644,294	1,943,632	—	—	*27,839	*1,058	—	—
\$5,000 under \$10,000.....	5,325,427	5,325,427	2,935,154	17,620,392	103,403	27,954	95,451	3,790	664,193	89,366
\$10,000 under \$15,000.....	9,883,233	9,883,233	3,742,498	36,222,924	429,528	187,282	115,334	4,733	—	—
\$15,000 under \$20,000.....	7,608,568	7,608,568	2,774,874	40,566,088	425,462	191,795	153,605	8,047	—	—
\$20,000 under \$25,000.....	4,754,733	4,754,733	1,612,945	31,348,659	267,176	98,129	71,741	3,716	—	—
\$25,000 under \$30,000.....	3,183,805	3,183,805	1,016,740	24,540,893	165,749	64,915	34,634	1,954	—	—
\$30,000 under \$40,000.....	2,300,668	2,300,668	712,462	21,655,042	106,378	43,895	37,107	2,511	—	—
\$40,000 or more.....	369,465	369,465	124,639	5,132,253	*5,666	*3,568	*6,302	*556	—	—
<b>Nontaxable returns, total.....</b>	<b>13,585,952</b>	<b>13,585,952</b>	<b>3,702,717</b>	<b>9,011,113</b>	<b>465,323</b>	<b>154,865</b>	<b>*27,842</b>	<b>*1,201</b>	<b>894,857</b>	<b>117,135</b>

Size of adjusted gross income	Income tax after credits		Taxpayments				Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Total		Income tax withheld		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount				
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>13,563,606</b>	<b>21,419,236</b>	<b>17,621,799</b>	<b>28,232,818</b>	<b>17,621,799</b>	<b>28,232,818</b>	<b>16,373,681</b>	<b>8,232,920</b>	<b>1,761,173</b>	<b>543,146</b>
Under \$5,000.....	644,294	52,896	3,177,747	619,745	3,177,747	619,745	3,257,293	984,004	139,197	7,159
\$5,000 under \$10,000.....	2,935,154	1,150,881	4,382,829	2,864,051	4,382,829	2,864,051	4,267,494	2,255,239	365,898	75,872
\$10,000 under \$15,000.....	3,742,498	3,298,312	3,822,038	4,924,179	3,822,038	4,924,179	3,515,800	1,696,656	342,033	70,789
\$15,000 under \$20,000.....	2,774,874	4,593,720	2,774,874	5,917,363	2,774,874	5,917,363	2,493,556	1,394,304	289,272	70,661
\$20,000 under \$25,000.....	1,612,945	4,079,497	1,610,471	4,869,381	1,610,471	4,869,381	1,424,933	860,197	185,537	70,312
\$25,000 under \$30,000.....	1,016,740	3,581,919	1,016,740	4,123,916	1,016,740	4,123,916	828,734	599,141	188,006	57,144
\$30,000 under \$40,000.....	712,462	3,605,642	712,462	3,870,046	712,462	3,870,046	512,076	379,031	200,386	114,627
\$40,000 or more.....	124,639	1,056,369	124,638	1,044,137	124,638	1,044,137	73,795	64,349	50,844	76,581
<b>Taxable returns, total.....</b>	<b>13,563,606</b>	<b>21,419,236</b>	<b>13,254,893</b>	<b>26,868,040</b>	<b>13,254,893</b>	<b>26,868,040</b>	<b>11,788,027</b>	<b>5,991,949</b>	<b>1,761,173</b>	<b>543,146</b>
Under \$5,000.....	644,294	52,896	548,845	174,156	548,845	174,156	505,097	128,419	139,197	7,159
\$5,000 under \$10,000.....	2,935,154	1,150,881	2,772,091	2,047,928	2,772,091	2,047,928	2,561,302	972,919	365,898	75,872
\$10,000 under \$15,000.....	3,742,498	3,298,312	3,702,726	4,826,335	3,702,726	4,826,335	3,396,488	1,598,812	342,033	70,789
\$15,000 under \$20,000.....	2,774,874	4,593,720	2,766,920	5,912,141	2,766,920	5,912,141	2,485,602	1,389,082	289,272	70,661
\$20,000 under \$25,000.....	1,612,945	4,079,497	1,610,471	4,869,381	1,610,471	4,869,381	1,424,933	860,197	185,537	70,312
\$25,000 under \$30,000.....	1,016,740	3,581,919	1,016,740	4,123,916	1,016,740	4,123,916	828,734	599,141	188,006	57,144
\$30,000 under \$40,000.....	712,462	3,605,642	712,462	3,870,046	712,462	3,870,046	512,076	379,031	200,386	114,627
\$40,000 or more.....	124,639	1,056,369	124,638	1,044,137	124,638	1,044,137	73,795	64,349	50,844	76,581
<b>Nontaxable returns, total.....</b>	<b>—</b>	<b>—</b>	<b>4,366,906</b>	<b>1,364,779</b>	<b>4,366,906</b>	<b>1,364,779</b>	<b>4,585,654</b>	<b>2,240,970</b>	<b>—</b>	<b>—</b>

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.

**Table 2.1 — Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received		Dividends in AGI		Business or Profession net income less loss		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	38,203,092	1,439,739,884	33,430,919	1,189,485,580	31,969,770	105,501,492	9,219,787	39,951,281	6,596,464	58,716,248	16,585,085	6,693,541
Under \$5,000 .....	709,740	2,151,942	285,321	1,216,480	616,755	1,292,559	244,711	270,400	139,391	- 47,413	54,688	18,172
\$5,000 under \$10,000 .....	1,647,428	12,589,196	886,233	7,432,400	1,310,105	3,285,389	405,454	720,169	349,296	902,128	401,391	114,014
\$10,000 under \$15,000 .....	2,660,557	33,443,611	1,905,874	23,497,418	1,943,891	5,091,262	493,656	1,069,017	497,283	1,913,534	795,670	195,359
\$15,000 under \$20,000 .....	3,649,698	64,114,376	3,025,706	50,364,432	2,711,097	7,461,509	691,709	1,388,264	642,927	2,723,543	1,324,553	338,962
\$20,000 under \$25,000 .....	4,182,232	94,513,163	3,742,036	80,580,162	3,176,690	6,995,958	698,957	1,549,749	737,677	3,867,589	1,703,784	500,915
\$25,000 under \$30,000 .....	4,771,338	131,124,292	4,469,901	118,831,390	3,773,634	6,190,073	670,486	1,183,217	760,801	4,642,864	2,221,443	626,784
\$30,000 under \$35,000 .....	4,520,163	146,861,350	4,283,417	135,721,772	3,719,462	7,069,409	830,508	1,507,805	689,099	3,585,607	2,279,811	718,282
\$35,000 under \$40,000 .....	4,316,851	161,498,260	4,080,948	149,097,194	3,795,285	8,039,097	836,238	1,890,380	625,784	3,934,140	2,164,839	663,613
\$40,000 under \$45,000 .....	3,066,385	130,061,297	2,886,704	119,585,950	2,760,577	6,041,098	734,304	1,672,487	479,923	3,532,946	1,593,321	596,343
\$45,000 under \$50,000 .....	2,270,082	107,365,621	2,117,291	97,105,684	2,079,356	5,788,634	611,414	1,672,510	371,880	3,759,435	1,130,200	451,896
\$50,000 under \$55,000 .....	1,577,534	82,634,218	1,487,403	75,419,787	1,475,634	4,423,149	473,299	1,190,265	259,728	2,836,576	793,060	356,454
\$55,000 under \$60,000 .....	1,087,166	62,331,174	994,228	53,997,041	1,017,396	4,535,287	434,368	1,633,155	182,355	2,673,098	514,706	257,916
\$60,000 under \$75,000 .....	1,742,173	115,611,984	1,571,294	95,557,919	1,649,081	9,174,091	797,915	3,690,010	356,267	6,906,838	795,960	493,310
\$75,000 under \$100,000 .....	1,012,677	68,238,996	863,402	64,576,462	974,170	8,156,675	586,913	4,029,774	233,140	6,133,688	401,083	362,995
\$100,000 under \$200,000 .....	748,036	98,246,390	623,480	66,644,371	729,039	9,710,274	513,394	6,153,479	196,686	7,208,461	307,217	499,548
\$200,000 under \$500,000 .....	197,310	56,856,985	159,681	33,570,755	194,221	6,747,058	158,493	4,685,861	59,934	2,444,722	85,258	268,003
\$500,000 under \$1,000,000 .....	28,967	19,561,629	23,870	8,485,952	28,707	2,050,804	24,723	1,930,634	9,188	669,537	11,710	76,549
\$1,000,000 or more .....	14,754	34,535,401	12,130	7,800,370	14,670	3,448,525	13,245	3,714,107	5,105	1,026,956	6,391	154,424
Total taxable returns .....	36,295,795	1,416,656,647	32,353,219	1,171,696,566	30,408,668	100,366,160	8,774,053	39,001,362	5,887,275	55,517,854	16,055,596	6,455,323
Total nontaxable returns .....	1,907,297	23,083,237	1,077,700	17,789,014	1,561,102	5,135,332	445,734	949,918	709,189	3,198,394	529,489	238,218

Size of adjusted gross income	Farm net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Pensions and annuities in AGI		Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	1,151,318	- 4,577,093	8,608,758	45,474,572	1,011,670	1,470,579	5,557,705	45,294,488	5,861,656	- 13,567,565	608,813	5,272,795
Under \$5,000 .....	43,499	- 231,686	141,352	182,862	18,300	- 8,863	57,400	166,767	102,222	- 330,306	19,444	46,416
\$5,000 under \$10,000 .....	85,394	- 120,735	325,571	274,213	49,432	26,545	428,554	1,725,419	290,643	- 694,954	6,893	17,460
\$10,000 under \$15,000 .....	79,772	- 316,350	490,475	598,770	73,857	- 65,615	669,695	3,791,733	438,794	- 705,181	29,950	76,935
\$15,000 under \$20,000 .....	116,281	- 423,835	648,089	685,470	83,520	97,021	668,278	4,707,411	463,628	- 1,005,991	51,465	197,526
\$20,000 under \$25,000 .....	132,047	- 273,103	643,091	626,797	70,597	15,064	563,711	4,327,672	562,851	- 1,155,514	60,994	151,377
\$25,000 under \$30,000 .....	128,889	- 269,953	668,722	563,518	87,784	79,006	501,448	3,792,183	532,696	- 1,168,070	42,792	187,203
\$30,000 under \$35,000 .....	90,294	- 373,792	784,607	503,811	83,352	31,834	492,462	3,866,231	515,609	- 1,230,936	56,799	118,310
\$35,000 under \$40,000 .....	90,315	- 157,146	793,754	964,451	85,476	123,683	491,768	4,116,248	522,660	- 1,366,367	37,496	46,852
\$40,000 under \$45,000 .....	73,814	- 172,295	675,775	924,077	51,928	91,858	392,997	3,709,305	445,450	- 1,084,149	38,584	189,397
\$45,000 under \$50,000 .....	60,778	- 163,028	569,727	1,034,434	60,267	100,171	299,958	2,998,283	349,903	- 867,248	29,810	116,476
\$50,000 under \$55,000 .....	42,204	- 170,023	446,851	803,792	38,117	33,429	217,289	2,230,491	284,829	- 580,183	32,337	129,923
\$55,000 under \$60,000 .....	32,254	- 4,677	383,292	847,337	41,409	106,097	175,124	1,631,992	199,930	- 704,211	23,734	89,280
\$60,000 under \$75,000 .....	78,253	- 354,968	747,962	2,871,978	76,963	192,846	281,125	3,380,783	417,424	- 1,196,568	56,981	348,804
\$75,000 under \$100,000 .....	39,815	- 317,408	566,739	3,311,271	61,214	- 3,025	167,472	2,052,409	317,141	- 784,455	43,288	493,992
\$100,000 under \$200,000 .....	44,644	- 511,672	520,286	6,581,106	80,770	361,175	108,604	1,743,779	298,465	- 905,208	51,172	1,325,611
\$200,000 under \$500,000 .....	14,165	- 325,061	162,391	7,329,401	37,968	91,668	35,990	838,330	95,483	63,771	20,373	819,853
\$500,000 under \$1,000,000 .....	3,116	- 184,057	26,086	4,739,569	6,521	53,767	3,886	126,932	15,813	78,901	4,168	403,945
\$1,000,000 or more .....	1,784	- 206,905	13,988	12,631,714	4,195	143,916	1,944	88,860	8,115	69,104	2,533	513,435
Total taxable returns .....	977,270	- 3,742,667	8,108,495	44,616,835	879,166	1,491,095	5,160,642	43,332,247	5,355,418	- 11,410,217	574,200	5,119,476
Total nontaxable returns .....	174,048	- 834,426	500,263	857,736	132,504	- 20,516	397,063	1,962,241	506,238	- 2,157,349	34,613	153,320

Size of adjusted gross income	Partnership net income less loss		Farm net rental income less loss		Estate or trust net income less loss		Small Business Corporation net income less loss		Unemployment compensation in AGI		Other net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	3,419,420	- 896,070	221,511	889,111	732,967	5,831,498	815,534	8,507,052	2,516,749	3,726,483	3,328,397	4,041,664
Under \$5,000 .....	63,117	- 192,848	*678	*2,882	18,550	- 26,876	10,917	- 103,613	—	—	50,595	85,514
\$5,000 under \$10,000 .....	80,167	- 122,045	*13,210	*44,726	70,807	200,820	40,550	- 207,747	*13,639	*3,814	114,514	- 277,459
\$10,000 under \$15,000 .....	159,350	- 96,241	*19,225	*38,331	64,420	276,806	32,690	- 189,577	102,081	79,249	190,215	- 490,930
\$15,000 under \$20,000 .....	142,399	- 207,619	27,501	21,078	49,338	216,855	43,776	- 185,119	233,162	256,967	262,446	- 64,125
\$20,000 under \$25,000 .....	204,687	- 267,703	25,522	113,118	43,678	207,812	28,764	21,775	414,062	588,131	301,498	286,672
\$25,000 under \$30,000 .....	223,248	- 3,473	30,451	46,423	42,228	191,232	68,044	50,411	481,677	739,350	346,726	204,166
\$30,000 under \$35,000 .....	234,740	- 123,386	*13,514	*32,640	52,320	232,392	70,812	27,157	407,950	670,946	341,579	325,369
\$35,000 under \$40,000 .....	239,297	103,373	*13,476	*49	36,148	324,268	57,151	87,811	357,486	573,416	349,686	141,794
\$40,000 under \$45,000 .....	223,834	- 147,799	*2,716	*3,950	36,087	260,914	57,728	171,197	186,398	300,110	286,403	493,336
\$45,000 under \$50,000 .....	215,007	- 52,602	13,848	34,322	35,763	217,936	56,586	66,064	126,171	206,466	202,830	275,055
\$50,000 under \$55,000 .....	181,420	30,752	8,061	4,901	32,712	214,414	27,877	- 22,371	76,076	112,110	173,635	172,855
\$55,000 under \$60,000 .....	153,347	251,330	11,707	31,624	33,673	252,731	33,767	42,778	45,039	69,198	115,089	- 15,546
\$60,000 under \$75,000 .....	364,258	- 426,350	19,183	285,199	62,698	465,795	74,836	389,322	47,080	77,974	227,992	410,747
\$75,000 under \$100,000 .....	352,299	958,833	8,723	41,193	56,748	413,629	70,246	38				



**Table 2.1—Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total statutory adjustments			Itemized deductions								Taxes paid deduction	
	Number of returns	Amount	Total	Total		Prescription medicine and drug expenses		Medical, dental, insurance and transportation expenses		Nondeductible amounts (5 percent of AGI) <sup>1</sup>		Total	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Total.....</b>	<b>24,223,222</b>	<b>70,051,148</b>	<b>358,876,015</b>	<b>10,675,247</b>	<b>21,450,276</b>	<b>572,846</b>	<b>157,695</b>	<b>10,674,134</b>	<b>34,607,300</b>	<b>10,675,247</b>	<b>13,280,474</b>	<b>37,902,348</b>	<b>115,245,288</b>
Under \$5,000.....	78,274	190,408	2,628,831	261,726	680,839	6,968	547	261,726	722,558	261,726	42,253	567,127	347,014
\$5,000 under \$10,000.....	393,397	831,616	8,852,576	1,174,237	3,133,092	21,154	4,310	1,174,237	3,575,556	1,174,237	446,540	1,571,317	1,521,241
\$10,000 under \$15,000.....	860,770	1,560,722	14,660,744	1,546,098	3,364,509	86,936	29,086	1,546,098	4,296,185	1,546,098	959,093	2,637,278	3,251,210
\$15,000 under \$20,000.....	1,448,216	2,637,696	20,792,960	1,682,177	3,020,197	70,960	25,919	1,661,069	4,460,756	1,682,177	1,463,603	3,635,517	5,447,614
\$20,000 under \$25,000.....	2,196,541	3,928,027	26,252,144	1,523,782	2,239,126	82,335	14,765	1,523,782	3,929,343	1,523,782	1,702,432	4,176,007	7,616,374
\$25,000 under \$30,000.....	2,870,634	5,351,016	33,761,818	1,314,340	1,909,633	71,796	16,863	1,314,340	3,690,000	1,314,340	1,793,771	4,760,333	10,405,504
\$30,000 under \$35,000.....	3,165,043	6,662,506	35,103,685	999,496	1,507,086	71,999	21,545	999,496	3,098,013	999,496	1,606,218	4,514,106	11,439,858
\$35,000 under \$40,000.....	3,378,207	8,141,724	37,590,305	800,228	1,639,215	39,286	13,041	800,228	3,116,484	800,228	1,489,459	4,314,377	12,327,917
\$40,000 under \$45,000.....	2,499,191	6,856,781	28,917,821	479,112	873,635	43,431	8,795	479,112	1,881,870	479,112	1,013,082	3,057,856	10,119,515
\$45,000 under \$50,000.....	1,924,885	5,999,788	23,990,605	275,468	545,521	22,420	5,290	275,468	1,191,842	275,468	648,910	2,267,607	8,365,578
\$50,000 under \$55,000.....	1,369,460	4,992,014	18,577,879	179,437	357,673	13,162	4,734	179,437	823,343	179,437	467,799	1,573,930	6,435,997
\$55,000 under \$60,000.....	927,166	3,796,205	14,521,589	141,087	389,889	14,716	4,106	141,087	791,279	141,087	403,213	1,086,489	5,088,136
\$60,000 under \$75,000.....	1,501,026	7,503,083	26,473,427	180,413	804,523	12,542	3,245	160,413	1,398,605	180,413	595,604	1,741,811	9,273,245
\$75,000 under \$100,000.....	827,492	5,016,077	20,031,947	75,491	474,028	5,756	2,692	75,491	791,991	75,491	319,531	1,009,570	6,992,399
\$100,000 under \$200,000.....	600,645	4,767,267	22,525,887	35,406	319,716	8,425	2,166	35,406	541,451	35,406	222,310	784,035	7,931,993
\$200,000 under \$500,000.....	151,397	1,373,210	13,385,384	6,112	166,936	782	467	6,112	247,595	6,112	80,812	197,292	4,874,709
\$500,000 under \$1,000,000.....	21,070	265,679	3,993,889	528	19,217	135	80	528	36,342	528	17,138	28,961	1,463,362
\$1,000,000 or more.....	9,808	177,329	6,814,523	109	5,442	43	43	109	14,127	109	8,706	14,735	2,343,623
<b>Total taxable returns.....</b>	<b>23,531,758</b>	<b>68,155,206</b>	<b>338,465,906</b>	<b>9,349,450</b>	<b>16,258,234</b>	<b>523,345</b>	<b>141,847</b>	<b>9,348,337</b>	<b>28,745,539</b>	<b>9,349,450</b>	<b>12,595,619</b>	<b>36,084,957</b>	<b>112,278,413</b>
<b>Total nontaxable returns.....</b>	<b>691,464</b>	<b>1,895,942</b>	<b>20,410,109</b>	<b>1,325,797</b>	<b>5,192,042</b>	<b>49,501</b>	<b>15,848</b>	<b>1,325,797</b>	<b>5,861,762</b>	<b>1,325,797</b>	<b>684,855</b>	<b>1,817,391</b>	<b>2,966,875</b>

Size of adjusted gross income	Itemized deductions—Continued											
	Taxes paid deduction—Continued											
	State and local income taxes		Real estate taxes		General sales taxes		Sales taxes on motor vehicles		Personal property taxes		Other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
<b>Total.....</b>	<b>30,947,100</b>	<b>59,279,565</b>	<b>31,044,060</b>	<b>32,734,226</b>	<b>36,203,824</b>	<b>14,612,905</b>	<b>11,272,307</b>	<b>4,856,556</b>	<b>10,375,439</b>	<b>1,829,780</b>	<b>8,481,579</b>	<b>1,932,255</b>
Under \$5,000.....	203,614	51,335	251,879	190,378	521,707	75,476	41,315	12,762	69,801	8,724	44,445	8,339
\$5,000 under \$10,000.....	925,913	268,696	1,045,126	876,119	1,430,341	238,073	230,121	82,919	305,383	29,738	213,681	25,696
\$10,000 under \$15,000.....	1,909,708	850,730	2,023,917	1,541,078	2,516,855	571,225	533,235	158,777	575,020	61,156	510,957	68,244
\$15,000 under \$20,000.....	2,882,951	1,911,684	2,733,516	2,047,603	3,426,658	888,597	906,691	358,772	967,572	122,412	833,810	118,535
\$20,000 under \$25,000.....	3,480,835	3,222,570	3,116,362	2,419,513	3,942,609	1,190,590	1,222,144	478,950	1,121,609	142,643	907,683	162,108
\$25,000 under \$30,000.....	4,048,952	4,904,300	3,724,620	3,041,144	4,533,718	1,174,826	1,449,312	521,183	1,206,391	172,724	990,729	191,327
\$30,000 under \$35,000.....	3,872,413	5,531,452	3,764,623	3,283,662	4,344,092	1,653,575	1,431,477	569,432	1,240,698	196,525	1,096,866	205,212
\$35,000 under \$40,000.....	3,630,527	6,022,941	3,732,167	3,504,753	4,174,185	1,790,968	1,535,973	613,831	1,173,785	195,467	1,009,447	199,958
\$40,000 under \$45,000.....	2,634,303	5,082,888	2,727,921	2,889,734	2,930,752	1,364,566	1,034,916	440,752	860,475	153,005	767,148	188,569
\$45,000 under \$50,000.....	1,936,348	4,311,458	2,049,579	2,323,612	2,194,410	1,085,770	786,433	379,441	703,430	135,725	545,495	129,572
\$50,000 under \$55,000.....	1,342,331	3,362,158	1,439,209	1,777,579	1,524,070	797,978	579,658	292,783	481,637	96,764	377,060	108,734
\$55,000 under \$60,000.....	936,343	2,746,755	992,809	1,382,395	1,048,861	598,732	381,518	203,739	358,899	74,771	272,299	82,104
\$60,000 under \$75,000.....	1,459,440	5,105,604	1,589,506	2,528,330	1,683,457	1,047,252	586,648	321,516	582,045	136,966	430,872	133,578
\$75,000 under \$100,000.....	850,776	3,960,431	930,607	1,918,370	975,882	725,470	286,384	192,175	359,716	102,317	239,683	93,636
\$100,000 under \$200,000.....	627,450	5,022,646	694,818	1,668,211	724,645	664,448	203,883	162,606	284,792	105,261	182,887	108,821
\$200,000 under \$500,000.....	168,889	3,625,262	186,236	841,109	190,024	241,733	51,214	49,456	67,626	54,103	47,840	63,046
\$500,000 under \$1,000,000.....	23,947	1,198,319	27,237	162,367	27,583	54,863	7,498	9,562	10,925	16,437	7,021	21,813
\$1,000,000 or more.....	12,360	2,100,335	13,928	138,268	13,975	48,764	3,887	8,250	5,644	25,043	3,656	22,963
<b>Total taxable returns.....</b>	<b>29,942,476</b>	<b>58,547,952</b>	<b>29,598,863</b>	<b>31,173,278</b>	<b>34,536,543</b>	<b>14,198,175</b>	<b>10,932,687</b>	<b>4,716,049</b>	<b>9,934,686</b>	<b>1,760,945</b>	<b>8,213,331</b>	<b>1,882,013</b>
<b>Total nontaxable returns.....</b>	<b>1,004,624</b>	<b>731,613</b>	<b>1,445,197</b>	<b>1,560,948</b>	<b>1,667,281</b>	<b>414,730</b>	<b>339,620</b>	<b>140,507</b>	<b>440,753</b>	<b>68,835</b>	<b>268,248</b>	<b>50,242</b>

Size of adjusted gross income	Itemized deduction — Continued											
	Interest paid deduction											
	Total		Home mortgage interest						Credit card interest		Other interest	
	Number of returns	Amount	Total		Paid to financial institutions		Paid to individuals		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	
Total.....	34,514,190	158,176,338	26,965,426	102,110,380	26,182,270	97,401,047	2,042,805	4,709,332	24,528,636	9,823,465	26,867,649	46,242,494
Under \$5,000 .....	267,770	1,140,688	214,577	756,555	207,906	722,298	15,452	34,257	146,239	54,749	173,621	329,384
\$5,000 under \$10,000 .....	1,172,106	2,910,657	779,400	1,933,399	733,580	1,802,845	71,626	130,553	716,825	252,826	731,644	724,432
\$10,000 under \$15,000 .....	2,185,143	5,674,997	1,506,498	3,779,634	1,468,850	3,566,611	108,409	213,023	1,412,803	472,968	1,376,595	1,422,394
\$15,000 under \$20,000 .....	3,237,091	8,706,209	2,248,832	6,559,295	2,161,877	5,284,845	184,284	374,450	2,087,248	704,139	2,270,028	2,342,775
\$20,000 under \$25,000 .....	3,834,295	11,903,431	2,760,676	7,964,280	2,635,763	7,479,096	294,254	485,184	2,642,983	925,369	2,869,671	3,013,782
\$25,000 under \$30,000 .....	4,481,683	15,748,043	3,427,414	10,911,223	3,326,429	10,408,509	245,614	502,713	3,177,203	1,200,901	3,488,502	3,635,920
\$30,000 under \$35,000 .....	4,297,323	16,462,584	3,413,353	11,266,257	3,291,341	10,733,467	260,989	532,790	3,167,160	1,258,389	3,460,782	3,937,938
\$35,000 under \$40,000 .....	4,081,858	17,555,708	3,392,830	11,994,887	3,309,193	11,511,849	223,262	483,038	3,126,986	1,275,367	3,348,589	4,285,453
\$40,000 under \$45,000 .....	2,900,347	13,209,264	2,437,833	9,029,001	2,391,000	8,718,222	150,394	310,779	2,210,916	915,986	2,324,577	3,264,278
\$45,000 under \$50,000 .....	2,154,068	11,174,552	1,832,569	7,606,362	1,796,450	7,299,497	138,768	306,864	1,656,598	710,427	1,814,701	2,857,763
\$50,000 under \$55,000 .....	1,499,447	8,683,891	1,280,329	6,003,463	1,259,930	5,767,167	82,564	236,297	1,163,455	551,798	1,270,092	2,128,629
\$55,000 under \$60,000 .....	1,008,818	6,481,596	861,590	4,325,236	848,391	4,175,503	52,622	149,734	774,566	385,133	835,675	1,171,226
\$60,000 under \$75,000 .....	1,596,145	11,864,448	1,356,146	8,131,877	1,326,018	7,735,677	111,000	936,200	1,157,703	589,751	1,340,977	3,442,821
\$75,000 under \$100,000 .....	910,332	8,918,372	764,550	5,743,877	751,825	5,517,167	60,227	226,209	617,820	308,097	785,169	2,866,988
\$100,000 under \$200,000 .....	671,902	9,568,493	533,725	5,024,814	523,355	4,812,536	34,100	212,278	380,374	171,988	587,620	4,371,691
\$200,000 under \$500,000 .....	176,852	4,801,219	128,013	1,525,635	125,901	1,444,920	7,529	80,715	76,714	36,646	153,676	3,238,938
\$500,000 under \$1,000,000 .....	25,787	1,363,739	17,203	265,273	16,769	265,690	1,174	19,583	9,141	4,846	23,524	1,073,521
\$1,000,000 or more .....	13,223	2,008,447	7,888	169,812	7,692	155,148	537	14,664	3,902	3,985	12,206	1,834,649
Total taxable returns .....	32,977,636	148,492,409	25,697,267	95,967,200	24,974,272	91,587,868	1,936,623	4,379,333	23,592,029	8,382,186	25,783,153	43,143,022
Total nontaxable returns .....	1,538,554	9,683,930	1,268,159	6,143,179	1,207,993	5,813,180	106,182	330,000	936,607	441,279	1,084,495	3,099,472



**Table 2.1 — Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions — Continued											
	Contribution deduction											
	Total		Cash contributions				Other than cash contributions		Carryover from previous years		Amount not deductible because of income limitations	
	Number of returns	Amount	Under \$3,000 to a single organization		\$3,000 or more to a single organization		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount						
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Total.....	34,607,832	42,119,812	32,900,482	22,060,532	2,359,538	13,607,002	8,286,775	5,709,198	183,630	4,411,792	95,234	3,668,713
Under \$5,000.....	303,824	122,477	282,944	118,853	5,391	29,061	39,230	15,241	6,559	4,996	43,047	45,675
\$5,000 under \$10,000.....	1,283,167	862,084	1,226,987	664,619	41,594	168,056	188,749	49,620	28,052	63,651	18,137	83,863
\$10,000 under \$15,000.....	2,300,999	1,697,581	2,224,520	1,222,016	83,124	338,955	392,535	160,325	24,784	31,253	1,529	54,969
\$15,000 under \$20,000.....	3,199,361	2,436,034	3,111,850	1,771,595	108,472	493,069	540,967	176,181	26,246	22,044	12,792	26,855
\$20,000 under \$25,000.....	3,698,821	2,833,410	3,565,628	2,035,513	136,884	575,015	738,173	225,908	5,043	7,028	*170	*10,055
\$25,000 under \$30,000.....	4,338,085	3,481,559	4,162,257	2,409,004	190,042	765,344	838,908	272,826	14,039	40,308	*1,622	*5,923
\$30,000 under \$35,000.....	4,175,834	3,563,926	3,993,787	2,337,736	220,580	907,011	966,331	285,384	9,119	34,193	*5	*397
\$35,000 under \$40,000.....	4,000,814	3,620,819	3,847,519	2,456,716	208,071	878,828	939,681	283,382	9,837	8,303	*128	*6,411
\$40,000 under \$45,000.....	2,910,719	3,028,674	2,778,242	1,805,461	217,342	962,104	730,318	231,133	10,799	43,624	*689	*13,647
\$45,000 under \$50,000.....	2,173,798	2,606,681	2,074,788	1,458,509	177,945	866,605	653,065	260,346	3,750	22,780	*83	*1,557
\$50,000 under \$55,000.....	1,526,900	2,058,448	1,451,484	1,142,872	129,924	655,006	483,388	231,286	8,031	55,299	*1,180	*26,015
\$55,000 under \$60,000.....	1,056,900	1,656,402	893,801	868,829	105,897	573,085	365,909	191,544	2,573	146,976	*2,065	*124,032
\$60,000 under \$75,000.....	1,687,810	2,983,212	1,554,966	1,469,539	206,765	1,072,590	622,733	399,965	9,723	49,306	428	8,188
\$75,000 under \$100,000.....	983,868	2,380,308	884,520	980,634	164,236	1,020,353	398,931	357,676	5,358	149,268	2,053	127,624
\$100,000 under \$200,000.....	731,490	3,148,644	577,458	835,373	231,173	1,670,483	299,822	630,465	8,374	436,316	3,264	423,884
\$200,000 under \$500,000.....	192,544	2,698,122	131,350	308,330	102,427	1,164,588	69,892	623,003	9,250	2,745,934	7,291	2,143,755
\$500,000 under \$1,000,000.....	28,368	890,893	18,627	81,042	18,493	487,142	11,619	315,124	1,165	151,572	437	143,987
\$1,000,000 or more.....	14,530	2,050,538	9,754	93,893	11,078	979,709	6,524	999,762	828	398,941	314	421,766
Total taxable returns.....	33,081,208	40,557,313	31,470,755	21,171,957	2,258,753	13,094,380	7,973,997	5,560,229	135,328	4,251,244	30,498	3,520,497
Total nontaxable returns.....	1,526,624	1,562,498	1,429,727	888,575	100,785	512,622	312,778	148,969	48,302	160,548	64,736	148,216

Size of adjusted gross income	Itemized deductions — Continued				Excess itemized deductions		Unused zero bracket amount		Exemptions		Taxable income	
	Net casualty or theft loss		Miscellaneous deductions		Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								
				(86)	(87)	(88)	(89)	(90)	(81)	(82)	(93)	(84)
Total.....	245,831	845,832	31,454,800	21,038,470	37,690,646	241,999,894	512,446	909,714	113,323,739	113,323,739	37,525,696	1,089,938,899
Under \$5,000.....	*5,120	*1,167	370,346	336,627	347,326	1,520,046	362,414	675,694	1,153,577	1,153,577	484,037	1,558,719
\$5,000 under \$10,000.....	30,087	53,501	1,054,416	372,002	1,538,341	4,557,702	109,088	174,149	3,691,208	3,691,208	1,389,374	5,749,596
\$10,000 under \$15,000.....	*25,181	*58,197	1,963,606	614,251	2,628,741	7,268,630	*31,816	*51,697	6,788,544	6,788,544	2,558,017	20,035,506
\$15,000 under \$20,000.....	26,823	36,985	2,838,074	1,145,921	3,645,721	10,450,289	*3,977	*3,118	9,602,949	9,602,949	3,623,556	44,346,157
\$20,000 under \$25,000.....	35,467	92,644	3,497,642	1,567,159	4,179,758	13,940,779	*2,474	*3,612	11,384,374	11,384,374	4,163,113	69,403,082
\$25,000 under \$30,000.....	33,860	208,336	3,984,008	2,008,743	4,771,338	19,220,827	—	—	14,046,133	14,046,133	4,759,083	97,960,722
\$30,000 under \$35,000.....	32,647	87,138	3,885,130	2,043,092	4,520,163	20,830,781	—	—	14,204,003	14,204,003	4,516,434	111,857,985
\$35,000 under \$40,000.....	19,525	77,299	3,709,263	2,369,347	4,316,851	23,634,908	—	—	13,758,531	13,758,531	4,307,874	124,197,521
\$40,000 under \$45,000.....	*5,191	*27,316	2,624,454	1,659,416	3,066,385	18,877,341	—	—	9,966,292	9,966,292	3,063,675	101,258,743
\$45,000 under \$50,000.....	*6,585	*53,538	1,954,776	1,244,734	2,267,609	16,486,159	*2,473	*1,120	7,470,255	7,470,255	2,268,374	83,428,837
\$50,000 under \$55,000.....	*5,917	*18,297	1,393,532	1,023,574	1,577,534	13,354,354	—	—	5,176,338	5,176,338	1,575,169	64,151,224
\$55,000 under \$60,000.....	*5,408	*31,269	943,214	874,296	1,087,166	10,921,876	—	—	3,654,691	3,654,691	1,083,903	47,805,725
\$60,000 under \$75,000.....	5,926	23,678	1,502,089	1,524,320	1,742,173	20,738,552	—	—	5,698,847	5,698,847	1,739,314	89,223,626
\$75,000 under \$100,000.....	5,524	17,151	884,708	1,249,690	1,012,677	16,706,839	—	—	3,349,461	3,349,461	1,009,201	66,275,008
\$100,000 under \$200,000.....	2,044	20,601	642,849	1,536,440	747,855	20,076,825	*181	*294	2,557,694	2,557,694	745,075	75,718,847
\$200,000 under \$500,000.....	464	19,847	168,370	824,551	197,305	12,746,436	*5	*6	677,321	677,321	196,160	43,548,465
\$500,000 under \$1,000,000.....	41	12,241	24,596	244,436	28,957	3,800,254	*10	*15	95,464	95,464	28,687	15,631,797
\$1,000,000 or more.....	21	6,605	12,727	399,868	14,746	6,767,196	*8	*9	48,057	48,057	14,650	27,787,139
Total taxable returns.....	214,865	651,826	30,258,668	20,227,710	35,795,281	227,314,877	500,514	884,716	107,436,958	107,436,958	36,276,618	1,083,270,316
Total nontaxable returns.....	30,966	194,005	1,196,132	810,759	1,895,365	14,685,017	*11,932	*24,998	5,886,781	5,886,781	1,249,078	6,668,583

Size of adjusted gross income	Zero bracket amount		Income tax before credits		Total credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total.....	37,525,696	114,830,793	36,814,785	228,497,339	12,095,039	6,439,038	36,240,292	222,058,301	311,423	3,923,326	36,295,795	225,991,360
Under \$5,000.....	484,037	1,029,510	404,652	89,302	39,341	1,846	380,576	87,456	437	8,767	381,013	96,224
\$5,000 under \$10,000.....	1,389,374	3,147,719	987,855	323,089	310,469	31,530	883,870	291,559	2,516	9,915	885,886	301,474
\$10,000 under \$15,000.....	2,558,017	6,975,729	2,418,390	1,718,055	618,964	147,571	2,275,444	1,570,485	1,918	24,615	2,277,362	1,595,100
\$15,000 under \$20,000.....	3,623,556	10,193,680	3,567,589	4,919,023	827,774	227,919	3,486,223	4,691,104	3,700	30,146	3,491,741	4,721,250
\$20,000 under \$25,000.....	4,163,113	12,227,682	4,146,521	8,856,785	1,179,507	348,670	4,087,707	8,508,115	9,174	42,943	4,091,427	8,551,058
\$25,000 under \$30,000.....	4,759,083	14,484,198	4,747,257	13,756,714	1,439,905	468,769	4,694,947	13,287,945	5,128	14,425	4,696,510	13,302,369
\$30,000 under \$35,000.....	4,516,434	15,466,135	4,514,370	17,080,778	1,466,064	468,541	4,475,064	16,612,237	8,044	29,130	4,476,918	16,641,366
\$35,000 under \$40,000.....	4,307,874	13,928,463	4,306,452	20,534,234	1,375,392	475,848	4,288,320	20,058,386	15,533	67,657	4,292,062	20,126,043
\$40,000 under \$45,000.....	3,063,675	10,331,461	3,064,166	18,109,980	1,055,732	408,369	3,053,993	17,701,612	26,029	37,178	3,056,533	17,738,790
\$45,000 under \$50,000.....	2,268,374	7,500,201	2,268,277	15,941,741	799,009	338,381	2,260,956	15,603,359	17,164	52,190	2,263,666	15,655,552
\$50,000 under \$55,000.....	1,575,169	5,215,032	1,574,706	13,051,048	606,246	285,808	1,567,215	12,765,240	13,057	73,085	1,569,700	12,838,326
\$55,000 under \$60,000.....	1,083,903	3,588,332	1,082,979	10,273,937	434,570	202,463	1,080,085	10,071,474	18,668	68,099	1,083,832	10,139,573
\$60,000 under \$75,000.....	1,739,314	5,725,087	1,739,194	21,265,521	771,834	536,836	1,724,347	20,728,685	44,384	286,139	1,733,531	21,014,824
\$75,000 under \$100,000.....	1,009,201	3,312,791	1,008,232	18,141,500	518,018	443,832	1,001,011	17,697,669	44,266	297,949	1,008,689	17,995,618
\$100,000 under \$200,000.....	745,075	2,439,948	744,807	25,264,469	465,215	763,911	739,838	24,550,557	60,588	758,058	746,408	25,271,586
\$200,000 under \$500,000.....	196,160	635,075	196,011	18,223,846	150,202	578,559	195,462	17,644,987	32,701	855,469	196,901	18,501,873
\$500,000 under \$1,000,000.....	28,887	92,730	28,878	7,298,240	23,640	243,138	28,610	7,055,103	4,987	392,623	28,896	7,448,377</

Table 2.2—Returns With Itemized Deductions: Sources of Income and Adjustments, Deductions and Tax Items, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses			Returns of single persons																			
	Number of returns	Amount	(1)	Number of returns	Amount	(2)	Number of returns	Amount	(3)	Number of returns	Amount	(4)	Number of returns	Amount	(5)	Number of returns	Amount	(6)	Number of returns	Amount	(7)	Number of returns	Amount	(8)	Number of returns	Amount	(9)	Number of returns	Amount	(10)	Number of returns	Amount	(11)	Number of returns	Amount
Adjusted gross income less deficit.....	38,203,092	1,439,739,884	27,281,239	1,156,248,036	286,329	7,504,429	2,745,721	67,003,123	73,780	4,541,554	7,816,023	204,442,743	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	
Salaries and wages.....	33,430,919	1,189,485,580	24,892,990	981,893,974	224,155	4,939,783	2,539,691	58,076,172	57,825	3,599,029	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	5,716,858	140,977,821	
Interest received.....	33,969,770	1,055,011,492	23,293,931	710,168,584	193,044	3,730,684	1,917,148	13,030,000	13,030,000	73,780	6,492,403	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	7,581,704	16,554,898	
Dividends in AGI.....	9,219,787	39,951,281	6,302,086	25,881,434	50,842	472,193	429,987	1,133,004	1,133,004	31,496	11,256,68	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	12,351,493	24,053,376	
Rental income tax refunds.....	16,595,085	6,693,581	12,708,466	5,282,596	96,156	33,765	1,143,099	389,063	26,132	42,248	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232	965,866	2,611,232
Alimony received.....	242,965	2,190,287	33,233	147,773	*3,979	20,059	120,514	1,055,303	65,239	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business or profession:																																			
Net income.....	4,623,367	68,315,777	3,926,253	59,332,623	31,774	584,695	159,299	1,792,806	11,813	105,590	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	494,228	6,500,064	
Net loss.....	1,973,097	9,599,529	1,660,410	8,203,442	6,619	34,160	73,939	244,643	2,000	9,023	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129	1,108,262	230,129
Sales of capital assets:																																			
Net gain.....	6,329,994	49,005,579	4,623,298	38,314,965	55,287	703,585	243,738	1,211,807	20,890	75,739	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	1,386,781	8,699,482	
Sales of property other than capital assets.....	2,278,764	3,531,007	1,653,739	2,589,349	8,412	11,653	90,423	133,321	13,710	11,248	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	512,480	785,436	
Pensions and annuities in AGI.....	1,011,670	1,470,579	855,827	1,352,672	4,233	5,892	19,605	36,285	9,647	57,165	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	122,358	132,894	
Rental net income less loss.....	5,557,705	45,294,488	4,042,935	34,623,295	30,911	404,368	238,458	1,482,187	34,574	502,277	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	1,210,827	8,282,360	
Royalty net income less loss.....	5,861,656	13,567,565	4,516,489	-11,604,610	29,377	-125,996	246,712	-440,632	15,869	-37,801	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	1,053,209	-1,358,526	
Farmland net income less loss.....	608,813	5,272,793	433,796	4,007,583	5,338	42,822	26,212	148,770	5,897	*3,477	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	137,570	1,070,144	
Partnership net income less loss.....	221,511	889,111	139,969	401,708	*2,739	-12,692	13,091	-12,692	*37	*1	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	65,675	503,080	
Estate net income less loss.....	3,419,420	5,896,070	2,735,474	790,720	25,734	59,770	101,768	-7,296	14,390	-1,850,492	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	542,054	111,228	
Small Business Corporation net income less loss.....	935,967	5,831,498	344,463	2,403,667	1,987	72,852	39,694	259,884	6,721	118,589	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	340,100	2,972,496	
Farmland net income less loss.....	815,334	8,507,052	775,246	7,233,990	3,190	72,356	174,292	3,190	367	3,250	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	87,036	1,023,165	
Unemployment compensation in AGI.....	2,151,318	3,726,963	1,034,531	-4,047,861	*3,546	-30,680	116,288	108,466	5,454	-18,993	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	
Other income less loss.....	5,329,397	4,066,363	2,165,513	3,234,278	10,710	12,803	116,288	108,466	5,454	-18,993	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	85,607	-389,119	
Total statutory adjustments.....	24,223,222	70,051,148	20,697,307	31,093,530	17,752	-249,467	823,753	348,815	15,500	366,734	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	2,601,003	7,068,214	
Payments to an IRA.....	11,183,002	27,546,256	8,755,093	23,451,153	39,121	78,268	57,419	965,540	25,716	46,507	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	1,805,713	3,210,788	
Alimony paid.....	584,154	3,766,549	472,347	3,272,902	4,389	16,176	14,669	69,419	1,398	11,055	71,151	399,996	71,1																						



Table 2.3 — All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over					Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b> .....	<b>99,438,708</b>	<b>240,886,327</b>	<b>146,947,849</b>	<b>11,891,145</b>	<b>15,890,548</b>	<b>258,302,843</b>	<b>9,888,880</b>	<b>42,054,995</b>		
Under \$5,000.....	17,243,445	26,324,019	19,579,884	1,241,201	1,567,319	977,148	184,671	36,860		
\$5,000 under \$10,000.....	16,448,678	33,213,263	20,592,570	3,002,674	3,759,594	22,561,605	2,246,132	636,301		
\$10,000 under \$15,000.....	14,061,086	31,804,454	19,023,468	2,334,497	3,140,716	28,658,005	2,204,142	1,674,089		
\$15,000 under \$20,000.....	11,484,459	28,332,765	16,842,405	1,610,830	2,264,024	27,913,313	1,579,076	2,272,859		
\$20,000 under \$25,000.....	8,815,390	23,170,012	13,984,733	969,087	1,324,370	21,624,565	959,185	2,222,467		
\$25,000 under \$30,000.....	7,635,404	22,060,087	12,884,487	587,173	802,987	16,011,678	584,621	1,921,687		
\$30,000 under \$35,000.....	6,020,636	18,595,453	10,706,435	424,228	560,618	13,724,911	416,405	1,809,122		
\$35,000 under \$40,000.....	5,054,470	15,956,572	9,322,811	374,531	499,715	14,030,719	369,578	2,071,546		
\$40,000 under \$45,000.....	3,485,297	11,159,013	6,534,590	276,148	385,795	11,648,649	276,148	1,926,088		
\$45,000 under \$50,000.....	2,477,744	8,113,106	4,726,126	227,439	326,419	10,744,382	227,439	1,971,468		
\$50,000 under \$55,000.....	1,683,504	5,470,952	3,224,112	138,166	198,210	7,210,327	138,166	1,312,599		
\$55,000 under \$60,000.....	1,156,369	3,854,884	2,208,053	126,907	187,530	7,284,232	126,907	1,451,514		
\$60,000 under \$75,000.....	1,817,829	5,922,702	3,450,549	214,645	301,609	14,216,749	213,952	3,149,143		
\$75,000 under \$100,000.....	1,049,444	3,478,974	1,986,144	157,989	238,476	13,412,212	157,400	3,293,582		
\$100,000 under \$200,000.....	761,193	2,601,677	1,435,533	142,142	218,864	16,884,999	141,867	5,509,569		
\$200,000 under \$500,000.....	199,711	683,937	384,678	52,171	78,326	14,724,442	52,102	5,013,893		
\$500,000 under \$1,000,000.....	29,215	96,196	54,073	7,125	10,703	4,819,407	7,111	1,870,068		
\$1,000,000 or more.....	14,834	48,259	27,198	4,192	6,273	9,855,500	4,187	3,912,143		
Total taxable returns.....	81,639,509	201,014,344	123,731,354	9,888,880	13,116,360	249,840,588	9,888,880	42,054,995		
Total nontaxable returns.....	17,799,199	39,871,983	23,216,495	2,002,265	2,774,188	8,462,255	—	—		

Size of adjusted gross income	Exemptions for dependents								Total income tax	
	Total			Total income tax		Exemptions for children at home			Total income tax	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Total</b> .....	<b>39,166,859</b>	<b>77,865,213</b>	<b>1,093,191,863</b>	<b>32,590,041</b>	<b>145,920,567</b>	<b>36,790,984</b>	<b>71,642,030</b>	<b>1,034,543,490</b>	<b>30,443,161</b>	<b>137,114,413</b>
Under \$5,000.....	2,897,503	5,168,796	— 10,939,842	45,671	275,996	2,758,714	4,895,045	— 10,559,798	28,451	264,690
\$5,000 under \$10,000.....	4,413,000	8,797,463	33,392,770	1,503,159	398,130	4,050,267	7,886,274	30,544,017	1,219,888	302,712
\$10,000 under \$15,000.....	4,767,479	9,608,250	59,651,555	4,309,362	2,913,100	4,363,463	8,572,171	54,603,075	3,918,813	2,547,634
\$15,000 under \$20,000.....	4,675,744	9,190,543	81,735,609	4,532,723	5,813,355	4,305,876	8,288,751	75,218,684	4,167,547	5,198,054
\$20,000 under \$25,000.....	3,981,389	7,848,539	89,663,698	3,911,847	7,606,606	3,751,031	7,164,813	84,499,880	3,685,136	7,057,653
\$25,000 under \$30,000.....	4,126,629	8,342,244	113,339,871	4,058,917	10,970,032	3,851,852	7,746,998	105,809,744	3,786,782	10,018,826
\$30,000 under \$35,000.....	3,598,921	7,328,400	116,830,247	3,570,113	12,731,699	3,401,697	6,833,756	110,425,831	3,375,365	11,864,612
\$35,000 under \$40,000.....	3,041,908	6,132,938	113,771,928	3,028,293	13,419,256	2,955,064	5,822,764	110,508,787	2,941,450	12,952,987
\$40,000 under \$45,000.....	2,124,803	4,237,520	90,084,238	2,117,486	11,616,800	2,057,319	3,989,147	87,229,835	2,050,002	11,176,912
\$45,000 under \$50,000.....	1,514,201	3,055,614	71,590,885	1,508,575	9,851,492	1,466,210	2,877,605	69,328,822	1,461,086	9,487,824
\$50,000 under \$55,000.....	1,048,292	2,046,156	54,930,434	1,041,503	8,111,199	993,926	1,889,004	52,077,253	987,487	7,626,130
\$55,000 under \$60,000.....	718,476	1,458,624	41,154,293	715,353	6,325,782	685,878	1,367,266	39,286,666	682,755	6,006,836
\$60,000 under \$75,000.....	1,096,088	2,169,191	72,752,198	1,088,590	12,399,067	1,044,498	2,002,121	69,295,320	1,037,001	11,743,717
\$75,000 under \$100,000.....	596,414	1,250,292	50,832,682	593,919	9,826,175	568,175	1,160,726	48,389,351	565,862	9,329,071
\$100,000 under \$200,000.....	438,506	944,149	57,853,757	437,334	13,911,724	416,004	879,261	54,848,413	414,836	13,117,559
\$200,000 under \$500,000.....	106,099	240,380	30,893,960	105,852	9,630,572	101,088	224,468	29,441,373	100,854	9,167,626
\$500,000 under \$1,000,000.....	14,518	31,366	9,754,677	14,472	3,648,206	13,610	28,651	9,129,204	13,569	3,145,712
\$1,000,000 or more.....	6,889	14,746	15,698,904	6,872	6,471,376	6,312	13,209	14,467,032	6,297	5,835,858
Total taxable returns.....	32,590,041	64,036,595	1,067,869,322	32,590,041	145,920,567	30,443,161	58,725,638	1,009,955,267	30,443,161	137,114,413
Total nontaxable returns.....	6,576,818	13,828,618	25,322,541	—	—	6,347,823	12,916,392	24,588,222	—	—

Size of adjusted gross income	Exemptions for dependents — Continued								Total income tax	
	Exemptions for children away from home			Total income tax		Exemptions for parents			Total income tax	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total</b> .....	<b>1,516,680</b>	<b>2,265,873</b>	<b>47,545,156</b>	<b>1,382,891</b>	<b>7,525,315</b>	<b>1,467,589</b>	<b>1,679,969</b>	<b>39,108,497</b>	<b>1,242,923</b>	<b>5,334,373</b>
Under \$5,000.....	53,003	83,737	— 832,126	1,337	10,648	88,206	117,226	— 133,560	8,038	5,212
\$5,000 under \$10,000.....	128,597	219,338	968,495	69,710	18,786	213,852	235,529	1,711,681	123,347	47,569
\$10,000 under \$15,000.....	174,995	238,249	2,192,037	166,567	136,478	270,457	310,228	3,354,333	242,615	191,679
\$15,000 under \$20,000.....	205,159	330,620	3,641,132	201,797	334,465	179,015	204,588	3,114,427	168,047	220,208
\$20,000 under \$25,000.....	172,722	245,469	3,896,717	168,524	389,288	154,214	185,010	3,461,643	146,699	279,665
\$25,000 under \$30,000.....	168,943	238,990	4,649,304	164,656	560,900	155,732	165,370	4,275,783	153,447	449,386
\$30,000 under \$35,000.....	146,440	231,713	4,758,371	145,581	639,982	104,311	116,424	3,399,921	100,728	388,344
\$35,000 under \$40,000.....	127,586	173,167	4,797,219	127,585	619,610	47,634	52,324	1,783,209	46,956	193,660
\$40,000 under \$45,000.....	66,638	99,281	2,817,096	66,638	389,831	67,313	80,603	2,855,132	67,313	365,789
\$45,000 under \$50,000.....	62,353	89,035	2,917,947	60,670	448,638	29,816	37,299	1,414,749	29,816	182,964
\$50,000 under \$55,000.....	57,657	85,423	3,032,990	57,476	465,816	38,516	43,572	2,020,596	37,847	297,361
\$55,000 under \$60,000.....	35,028	47,692	1,991,640	34,823	321,418	24,914	27,940	1,432,658	24,745	219,264
\$60,000 under \$75,000.....	56,102	84,455	3,776,578	56,102	686,453	46,633	51,633	3,115,139	46,450	525,289
\$75,000 under \$100,000.....	31,706	51,840	2,711,699	31,705	535,144	22,776	24,703	1,940,127	22,775	365,928
\$100,000 under \$200,000.....	23,423	36,582	3,007,013	23,421	768,816	18,381	20,754	2,445,248	18,296	602,414
\$200,000 under \$500,000.....	5,074	8,201	1,445,781	5,053	453,506	4,555	5,326	1,306,046	4,544	400,611
\$500,000 under \$1,000,000.....	792	1,342	551,171	788	206,161	786	893	530,377	783	197,064
\$1,000,000 or more.....	462	739	1,222,092	458	539,373	478	549	1,080,988	477	421,965
Total taxable returns.....	1,382,891	2,024,214	47,384,930	1,382,891	7,525,315	1,242,923	1,405,865	37,628,188	1,242,923	5,334,373
Total nontaxable returns.....	133,789	241,659	160,226	—	—	224,666	274,104	1,480,309	—	—

Footnote(s) at end of table.



## Individual Returns/1984

Table 2.3 — All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents — Continued					Number of exemptions other than age or blindness: Total			
	Exemptions for other dependents					Total income tax			
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount			Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
<b>Total</b> .....	<b>1,647,530</b>	<b>2,277,341</b>	<b>35,320,834</b>	<b>1,396,088</b>	<b>3,795,876</b>	<b>99,438,708</b>	<b>2,139,904,356</b>	<b>81,639,509</b>	<b>301,923,057</b>
Under \$5,000 .....	59,435	72,788	— 36,995	7,979	3,036	17,243,445	9,899,636	4,615,640	894,609
\$5,000 under \$10,000 .....	293,977	456,322	2,242,846	136,913	41,992	16,448,678	123,173,540	12,474,889	5,387,814
\$10,000 under \$15,000 .....	372,366	487,602	4,628,573	335,998	250,937	14,061,086	174,322,711	13,383,801	12,791,831
\$15,000 under \$20,000 .....	282,581	366,586	4,817,283	278,603	370,530	11,484,459	199,777,702	11,276,871	18,491,021
\$20,000 under \$25,000 .....	159,963	253,247	3,550,244	159,962	293,857	8,815,390	198,021,274	8,702,366	20,985,028
\$25,000 under \$30,000 .....	140,818	190,866	3,903,817	139,710	385,384	7,635,404	209,274,643	7,547,355	23,793,004
\$30,000 under \$35,000 .....	110,603	149,507	3,591,877	110,602	385,864	6,020,636	195,263,778	5,976,281	23,926,881
\$35,000 under \$40,000 .....	68,230	84,683	2,583,613	68,230	275,158	5,054,470	188,944,011	5,029,623	24,678,348
\$40,000 under \$45,000 .....	50,100	68,889	2,114,693	50,100	240,616	3,485,297	147,745,619	3,475,445	21,051,964
\$45,000 under \$50,000 .....	37,929	51,675	1,789,202	36,821	227,619	2,477,744	117,176,609	2,471,328	17,623,277
\$50,000 under \$55,000 .....	18,892	28,157	992,063	18,723	148,938	1,683,504	88,168,418	1,675,670	14,041,172
\$55,000 under \$60,000 .....	12,340	15,726	708,301	12,339	110,180	1,156,369	66,283,709	1,153,035	11,057,312
\$60,000 under \$75,000 .....	20,917	30,982	1,405,716	20,917	255,166	1,817,829	120,594,722	1,809,017	22,256,691
\$75,000 under \$100,000 .....	10,983	13,023	940,124	10,802	191,220	1,049,444	89,289,787	1,045,455	18,759,377
\$100,000 under \$200,000 .....	6,037	7,552	848,365	6,036	203,257	761,193	100,041,518	759,565	25,762,519
\$200,000 under \$500,000 .....	1,873	2,385	542,900	1,870	174,746	199,711	57,509,946	199,284	18,775,081
\$500,000 under \$1,000,000 .....	306	482	201,767	306	75,152	29,215	19,729,296	29,144	7,526,585
\$1,000,000 or more .....	178	249	396,445	177	162,223	14,834	34,687,437	14,800	14,120,545
Total taxable returns .....	1,396,088	1,880,878	33,694,563	1,396,088	3,795,876	81,639,509	2,097,045,567	81,639,509	301,923,057
Total nontaxable returns .....	251,442	396,463	1,626,271	—	—	17,799,199	42,858,789	—	—

Size of adjusted gross income	Number of exemptions other than age or blindness: One				Number of exemptions other than age or blindness: Two				Number of exemptions other than age or blindness: Three			
	Total income tax				Total income tax				Total income tax			
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Total</b> .....	<b>41,457,268</b>	<b>495,665,652</b>	<b>32,280,750</b>	<b>66,564,682</b>	<b>24,376,307</b>	<b>635,599,149</b>	<b>20,826,439</b>	<b>99,065,316</b>	<b>12,906,908</b>	<b>353,905,219</b>	<b>10,764,732</b>	<b>49,059,028</b>
Under \$5,000 .....	13,258,254	27,723,228	4,566,090	511,056	2,034,900	— 5,105,593	42,587	115,830	965,701	— 3,280,294	1,926	47,225
\$5,000 under \$10,000 .....	9,826,639	72,548,428	9,482,785	4,661,260	3,453,163	26,536,295	2,165,232	555,483	1,476,874	11,159,081	522,613	128,337
\$10,000 under \$15,000 .....	8,836,290	84,331,948	6,746,601	8,266,675	3,578,705	44,308,028	3,431,462	2,613,417	1,553,950	19,431,772	1,439,677	1,008,542
\$15,000 under \$20,000 .....	4,473,208	77,492,135	4,456,126	9,491,135	3,220,902	56,016,344	3,169,845	4,679,970	1,572,891	27,269,506	1,529,946	2,011,973
\$20,000 under \$25,000 .....	2,779,084	62,084,329	2,766,469	8,883,573	2,527,161	56,821,520	2,493,759	5,686,838	1,376,059	30,987,167	1,352,191	2,841,166
\$25,000 under \$30,000 .....	1,752,602	47,743,370	1,745,011	7,347,882	2,133,426	58,505,726	2,120,003	6,813,365	1,282,058	35,093,161	1,263,682	3,683,228
\$30,000 under \$35,000 .....	933,065	30,081,233	928,133	4,968,844	1,701,622	55,207,752	1,688,533	7,186,428	1,210,051	39,309,926	1,206,091	4,626,128
\$35,000 under \$40,000 .....	593,148	22,084,572	585,909	3,861,148	1,527,522	57,086,279	1,523,028	8,019,145	958,829	35,733,288	953,530	4,468,273
\$40,000 under \$45,000 .....	310,246	13,119,313	310,246	2,556,231	1,134,378	48,071,694	1,131,843	7,458,236	678,609	28,796,953	674,865	3,931,309
\$45,000 under \$50,000 .....	180,323	8,551,870	180,247	1,718,886	811,643	38,374,365	810,929	6,296,782	510,926	24,203,429	509,206	3,487,153
\$50,000 under \$55,000 .....	102,898	5,390,303	102,893	1,167,403	549,096	28,729,729	547,874	4,934,854	372,188	19,479,402	368,879	3,080,392
\$55,000 under \$60,000 .....	78,117	4,485,923	78,076	999,599	377,221	21,636,570	377,051	3,898,321	240,464	13,763,839	240,462	2,292,962
\$60,000 under \$75,000 .....	144,824	9,609,188	143,932	2,303,012	598,063	39,661,809	597,641	7,867,517	377,993	25,102,289	372,140	4,495,325
\$75,000 under \$100,000 .....	93,018	7,947,510	92,799	2,133,363	372,231	31,569,402	370,956	7,042,189	171,352	14,634,342	170,876	3,040,065
\$100,000 under \$200,000 .....	65,911	8,593,499	65,865	2,666,630	266,650	34,890,084	266,236	9,542,678	123,978	16,182,344	123,748	4,061,336
\$200,000 under \$500,000 .....	24,376	6,740,306	24,319	2,189,335	71,524	20,539,042	71,389	7,175,269	28,238	8,027,754	28,171	2,645,620
\$500,000 under \$1,000,000 .....	3,356	2,300,615	3,348	892,290	11,786	7,983,171	11,767	3,105,518	4,533	3,064,262	4,518	1,169,246
\$1,000,000 or more .....	1,909	4,837,883	1,901	1,946,360	6,314	14,766,931	6,304	6,073,476	2,214	4,916,968	2,211	2,042,747
Total taxable returns .....	32,280,750	480,848,240	32,280,750	66,564,682	20,826,439	627,055,442	20,826,439	99,065,316	10,764,732	346,001,089	10,764,732	49,059,028
Total nontaxable returns .....	9,176,518	14,817,413	—	—	3,549,868	8,544,107	—	—	2,142,176	7,904,130	—	—

Size of adjusted gross income	Number of exemptions other than age or blindness: Four				Number of exemptions other than age or blindness: Five or more			
	Total income tax				Total income tax			
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
			Number of returns	Amount			Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
<b>Total</b> .....	<b>12,303,062</b>	<b>396,430,684</b>	<b>10,827,006</b>	<b>54,298,325</b>	<b>8,395,163</b>	<b>258,303,652</b>	<b>6,940,582</b>	<b>32,935,706</b>
Under \$5,000 .....	—	— 5,045,946	3,766	170,919	395,254	— 4,391,758	1,271	49,579
\$5,000 under \$10,000 .....	882,328	6,783,363	233,761	38,684	809,674	6,146,373	70,498	6,049
\$10,000 under \$15,000 .....	1,162,370	14,530,632	1,033,102	599,655	929,771	11,720,331	732,959	303,542
\$15,000 under \$20,000 .....	1,279,726	22,484,151	1,240,572	1,470,659	937,732	16,485,565	880,382	837,284
\$20,000 under \$25,000 .....	1,260,430	28,467,979	1,239,109	2,249,115	872,656	19,660,278	850,778	1,324,336
\$25,000 under \$30,000 .....	1,498,103	41,238,957	1,469,485	3,814,576	969,215	26,693,430	949,174	2,133,951
\$30,000 under \$35,000 .....	933,956	41,040,968	1,253,715	4,375,080	911,942	29,623,899	899,809	2,770,400
\$35,000 under \$40,000 .....	1,263,511	47,377,969	1,260,496	5,483,166	711,460	26,661,903	706,660	2,846,616
\$40,000 under \$45,000 .....	880,644	37,335,936	878,430	4,701,362	481,420	20,421,722	480,061	2,404,826
\$45,000 under \$50,000 .....	588,917	27,836,414	586,410	3,816,528	385,935	18,210,531	384,536	2,303,927
\$50,000 under \$55,000 .....	426,717	22,373,649	424,926	3,236,561	232,605	12,195,334	231,098	1,621,963
\$55,000 under \$60,000 .....	280,138	16,048,109	278,742	2,412,538	180,429	10,349,268	178,704	1,453,892
\$60,000 under \$75,000 .....	449,638	29,767,709	448,554	5,001,164	247,311	16,453,727	246,750	2,589,673
\$75,000 under \$100,000 .....	253,431	21,543,518	252,701	4,119,882	159,412	13,595,014	158,123	2,423,877
\$100,000 under \$200,000 .....	172,621	22,725,732	172,150	5,441,896	132,033	17,648,859	131,566	4,049,979
\$200,000 under \$500,000 .....	43,765	13,339,453	43,677	4,019,373	31,808	8,863,390	31,728	2,745,484
\$500,000 under \$1,000,000 .....	5,122	3,409,409	5,107	1,268,777	4,418	2,971,840	4,404	1,090,754
\$1,000,000 or more .....	2,309	5,172,682	2,303	2,078,391	2,088	4,992,944	2,081	1,979,572
Total taxable returns .....	10,827,006	391,648,811	10,827,006	54,298,325	8,395,163	251,492,385	6,940,582	32,935,706
Total nontaxable returns .....	1,476,056	4,781,874	—	—	1,454,581	6,811,266	—	—

NOTE: Detail may not add to total because of rounding.

Table 2.4 — All Returns: Exemptions by Type, and Number of Exemptions, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns .....	99,438,708	240,886,327	146,947,849	11,891,145	15,890,548	258,302,843	9,888,880	42,054,995
Joint returns of husbands and wives .....	47,484,266	164,855,933	94,968,532	6,583,170	10,582,573	169,616,248	5,420,451	28,321,275
Separate returns of husbands and wives:								
Total .....	879,063	1,539,585	903,938	69,051	69,051	1,948,758	52,922	478,494
Spouse filing .....	854,188	1,445,644	854,188	69,051	69,051	1,948,758	52,922	478,494
Spouse not filing .....	24,875	93,941	49,750	—	—	—	—	—
Returns of heads of households .....	9,355,250	25,150,994	9,355,250	190,247	190,247	3,419,956	150,826	475,932
Returns of surviving spouses .....	120,635	346,736	120,635	15,633	15,633	276,785	*7,674	*29,745
Returns of single persons .....	41,599,494	48,993,079	41,599,494	5,033,044	5,033,044	83,041,096	4,257,007	12,749,550

Marital status	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns .....	39,166,859	77,865,213	1,093,191,863	32,590,041	145,920,567	36,790,984	71,642,030	1,034,543,490	30,443,161	137,114,413
Joint returns of husbands and wives .....	28,673,700	59,209,075	933,222,682	25,306,248	128,810,091	27,928,726	56,227,665	906,220,579	24,621,641	124,383,239
Separate returns of husbands and wives:										
Total .....	311,529	566,556	4,364,476	231,933	610,890	275,718	499,283	3,739,322	201,284	501,647
Spouse filing .....	290,669	522,365	4,068,121	215,054	580,895	258,836	467,995	3,502,414	188,362	478,361
Spouse not filing .....	20,860	44,191	296,356	*16,879	*29,995	*16,882	*31,288	*236,908	*12,902	*23,286
Returns of heads of households .....	8,568,038	15,605,495	123,093,020	5,751,741	11,514,499	7,802,077	13,736,360	109,749,437	5,061,207	10,006,437
Returns of surviving spouses .....	120,635	210,468	5,102,466	94,817	880,073	120,635	195,323	5,102,466	94,817	880,073
Returns of single persons .....	1,492,957	2,273,619	27,409,218	1,205,302	4,105,013	663,828	983,399	9,731,685	464,232	1,343,017

Marital status	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns .....	1,516,680	2,265,873	47,545,156	1,382,891	7,525,315	1,467,589	1,679,969	39,108,497	1,242,923	5,334,373
Joint returns of husbands and wives .....	779,301	1,152,723	30,187,916	707,210	4,724,412	721,433	848,838	26,702,447	634,942	3,992,553
Separate returns of husbands and wives:										
Total .....	23,926	39,769	515,824	18,783	101,728	6,629	6,629	147,471	*6,624	*28,080
Spouse filing .....	19,948	31,814	456,376	14,806	95,019	6,629	6,629	147,471	*6,624	*28,080
Spouse not filing .....	*3,978	*7,955	*59,448	*3,977	*6,709	—	—	—	—	—
Returns of heads of households .....	108,498	153,376	2,690,955	96,572	392,481	642,859	705,970	10,763,243	523,122	1,137,070
Returns of surviving spouses .....	*11,934	*11,934	*201,858	*11,934	*16,656	*2,528	*2,528	*98,309	*2,523	*11,247
Returns of single persons .....	593,023	908,071	13,948,604	548,392	2,290,039	94,140	116,004	1,397,027	75,712	165,423

Marital status	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
All returns .....	1,647,530	2,277,341	35,320,834	1,396,088	7,525,315	1,467,589	1,679,969	39,108,497	1,242,923	5,334,373
Joint returns of husbands and wives .....	733,268	979,849	21,198,836	655,601	4,724,412	721,433	848,838	26,702,447	634,942	3,992,553
Separate returns of husbands and wives:										
Total .....	18,400	20,875	241,315	18,393	101,728	6,629	6,629	147,471	*6,624	*28,080
Spouse filing .....	15,926	15,927	172,639	15,919	17,224	6,629	6,629	147,471	*6,624	*28,080
Spouse not filing .....	*2,474	*4,948	*68,676	*2,474	*9,047	—	—	—	—	—
Returns of heads of households .....	716,592	1,009,788	10,973,928	580,012	3,921,121	921,121	935,250	13,515,497	6,385,582	13,023,264
Returns of surviving spouses .....	*683	*683	*25,068	*502	*3,950	*3,950	*3,950	*12,035	*12,035	*12,035
Returns of single persons .....	178,587	266,145	2,881,688	141,580	373,315	41,599,494	503,561,338	32,405,879	67,820,648	

Marital status	Number of exemptions other than age or blindness:				Number of exemptions other than age or blindness:				Number of exemptions other than age or blindness:			
	One				Two				Three			
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns .....	41,457,268	495,665,652	32,280,750	66,564,682	24,376,307	635,599,149	20,826,439	99,065,316	12,906,908	353,905,219	10,764,732	49,059,028
Joint returns of husbands and wives .....	11,036,296	375,502,857	375,502,857	9,974,141	18,810,566	550,984,253	16,764,705	89,427,948	9,968,204	309,490,825	8,805,433	44,439,767
Separate returns of husbands and wives:												
Total .....	563,519	7,091,057	446,332	1,340,283	160,507	1,932,735	118,159	266,318	77,140	1,285,062	59,807	210,140
Spouse filing .....	563,519	7,091,057	446,332	1,340,283	156,492	1,870,147	114,146	256,457	74,663	1,237,955	57,333	202,638
Spouse not filing .....	—	—	—	—	*4,015	*62,587	*4,013	*9,861	*2,477	*47,108	*2,474	*7,501
Returns of heads of households .....	787,212	12,422,476	633,841	1,508,764	4,408,002	64,719,916	3,130,913	6,731,075	2,447,772	34,915,997	1,562,865	3,124,862
Returns of surviving spouses .....	—	—	—	—	59,478	1,316,991	45,790	164,821	35,594	777,680	27,451	104,467
Returns of single persons .....	40,106,537	476,152,119	31,200,577	63,715,634	937,754	16,645,254	766,872	2,475,154	378,198	7,435,654	309,176	1,179,793

Marital status	Number of exemptions other than age or blindness:				Number of exemptions other than age or blindness:			
	Four				Five or more			
	Number of returns	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns .....	12,303,062	396,430,684	10,827,006	54,298,325	8,395,163	258,303,652	6,940,582	32,935,706
Joint returns of husbands and wives .....	11,036,296	375,502,857	9,974,141	52,122,666	7,669,200	248,229,000	6,526,674	32,247,659
Separate returns of husbands and wives:								
Total .....	58,288	812,652	42,355	91,786	19,609	396,614	15,625	52,507
Spouse filing .....	42,379	632,080	30,424	78,340	17,135	327,939	13,151	43,459
Spouse not filing .....	*15,909	*180,572	*11,931	*13,446	*2,474	*68,676	*2,474	*9,047
Returns of heads of households .....	1,041,338	14,581,345	686,966	1,130,125	670,926	8,875,762	370,997	528,437
Returns of surviving spouses .....	24,338	2,939,512	20,354	597,674	*1,225	*68,283	*1,222	*13,110
Returns of single persons .....	142,802	2,594,318	103,190	356,073	34,203	733,993	26,064	93,993

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.



Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Dividends in adjusted gross income		Total net income less loss from business activities <sup>1</sup>	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total.....	11,891,145	258,302,843	4,019,900	57,324,830	11,149,626	91,985,106	4,391,134	26,279,134	1,972,170	5,791,428
No adjusted gross income.....	123,687	-2,839,074	18,055	242,151	101,409	559,515	22,984	142,595	102,104	-2,174,282
\$1 under \$5,000.....	1,117,514	3,816,221	311,875	920,238	928,644	2,013,645	195,627	221,304	213,351	-209,320
\$5,000 under \$10,000.....	3,002,674	22,561,605	860,905	4,389,946	2,769,543	10,196,910	690,791	1,048,605	263,990	245,201
\$10,000 under \$15,000.....	2,334,497	28,658,005	704,477	5,453,548	2,192,501	12,575,806	701,384	1,587,726	242,628	186,265
\$15,000 under \$20,000.....	1,610,830	27,913,313	554,670	5,517,294	1,553,889	12,232,558	674,698	1,883,884	222,878	262,992
\$20,000 under \$25,000.....	969,087	21,624,565	380,347	5,041,554	924,872	8,920,974	440,733	1,541,333	144,078	341,979
\$25,000 under \$30,000.....	587,177	16,011,678	244,754	4,141,252	558,352	5,921,385	264,639	987,366	93,524	157,655
\$30,000 under \$40,000.....	798,759	27,755,630	344,113	7,172,554	785,281	9,254,000	431,847	2,369,281	184,104	722,140
\$40,000 under \$50,000.....	503,587	22,393,031	218,220	5,459,737	497,531	7,026,808	326,206	1,988,297	129,069	527,200
\$50,000 under \$75,000.....	479,718	28,711,308	218,308	6,657,550	476,335	9,830,823	333,035	3,221,291	179,863	869,281
\$75,000 under \$100,000.....	157,989	13,412,212	59,029	2,199,571	156,714	4,082,648	128,414	2,344,533	64,074	746,026
\$100,000 under \$200,000.....	142,142	18,884,999	68,935	3,924,574	141,426	4,709,369	123,431	3,522,815	84,479	1,355,194
\$200,000 under \$500,000.....	52,171	14,724,442	28,960	4,152,029	51,880	2,675,860	46,915	2,569,751	38,843	1,079,437
\$500,000 under \$1,000,000.....	7,125	4,819,407	4,460	958,604	7,074	713,790	6,501	879,315	5,634	369,074
\$1,000,000 or more.....	4,192	9,855,500	2,792	1,094,228	4,175	1,271,014	3,929	1,971,041	3,551	1,312,589
Taxable returns, total.....	9,888,880	249,840,588	3,456,846	54,871,249	9,438,028	86,365,074	3,969,214	25,461,337	1,484,966	7,900,577
No adjusted gross income.....	1,071	-96,553	538	14,953	1,068	84,086	824	34,539	1,070	-300,196
\$1 under \$5,000.....	183,600	18,404,517	39,774	104,890	173,940	463,214	31,822	50,024	8,607	670
\$5,000 under \$10,000.....	2,246,132	17,345,039	618,590	3,324,626	2,102,181	8,073,602	529,433	819,286	136,038	166,219
\$10,000 under \$15,000.....	2,204,142	27,100,805	681,139	5,254,754	2,062,148	11,864,015	657,444	1,430,135	208,900	178,429
\$15,000 under \$20,000.....	1,579,076	27,374,238	547,200	5,403,280	1,522,135	11,899,958	663,479	1,869,691	211,980	294,245
\$20,000 under \$25,000.....	959,185	21,402,539	380,341	5,038,940	914,970	8,790,375	438,254	1,528,051	144,072	344,931
\$25,000 under \$30,000.....	584,621	15,936,873	244,677	4,139,380	555,800	5,916,168	262,087	976,218	93,486	165,732
\$30,000 under \$40,000.....	785,983	27,329,415	344,108	7,172,362	772,506	9,048,559	419,072	2,305,701	176,276	755,794
\$40,000 under \$50,000.....	503,587	22,393,031	218,220	5,459,737	497,531	7,026,808	326,206	1,988,297	129,069	527,200
\$50,000 under \$75,000.....	478,816	28,647,353	218,258	6,649,144	475,433	9,788,532	332,342	3,214,810	179,863	860,700
\$75,000 under \$100,000.....	157,400	13,359,987	58,982	2,197,525	156,125	4,073,930	127,825	2,328,128	63,485	730,300
\$100,000 under \$200,000.....	141,667	18,848,159	68,854	3,910,655	141,151	4,693,305	123,161	3,513,019	84,388	1,376,498
\$200,000 under \$500,000.....	52,102	14,704,933	28,924	4,149,079	51,811	2,667,494	46,852	2,560,391	38,791	1,086,219
\$500,000 under \$1,000,000.....	7,111	4,809,696	4,453	958,253	7,061	708,653	6,488	873,809	5,620	375,383
\$1,000,000 or more.....	4,187	9,843,556	2,788	1,093,668	4,170	1,266,377	3,925	1,969,237	3,546	1,306,453
Nontaxable returns, total.....	2,002,265	8,462,255	563,054	2,453,581	1,711,598	5,620,031	421,920	817,797	487,204	-2,109,149

Size of adjusted gross income	Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Pensions and annuities				Rent net income less loss	
	Number of returns	Amount	Number of returns	Amount	Total		In adjusted gross income		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total.....	3,318,490	15,779,486	195,481	239,057	6,531,198	51,988,280	6,384,644	46,356,041	1,880,338	3,550,783
No adjusted gross income.....	31,777	336,384	16,900	-68,249	14,281	79,598	14,189	62,526	33,019	-239,369
\$1 under \$5,000.....	120,612	115,156	*12,084	*-23,613	402,457	1,151,814	370,641	825,525	172,529	-109,014
\$5,000 under \$10,000.....	402,809	138,532	28,858	1,587,735	1,587,735	6,801,857	1,554,211	6,173,062	328,759	146,281
\$10,000 under \$15,000.....	474,460	417,411	23,486	-29,627	1,376,645	8,891,099	1,360,533	7,808,524	325,589	522,884
\$15,000 under \$20,000.....	518,983	571,056	30,259	114,166	982,750	7,534,019	965,733	6,912,838	219,965	312,147
\$20,000 under \$25,000.....	324,893	468,502	*1,114	*-26	590,408	5,126,117	576,931	4,769,220	148,621	367,199
\$25,000 under \$30,000.....	190,175	286,826	*7,247	*-2,058	354,073	3,833,836	343,521	3,554,849	108,112	289,842
\$30,000 under \$40,000.....	382,977	742,485	15,881	8,872	485,421	6,458,767	470,416	5,505,248	140,520	149,716
\$40,000 under \$50,000.....	258,262	627,270	8,952	1,006	306,499	4,890,417	306,499	4,551,503	116,549	366,257
\$50,000 under \$75,000.....	306,033	1,481,294	20,849	55,935	261,314	4,157,296	255,128	3,622,567	144,295	364,262
\$75,000 under \$100,000.....	126,832	1,273,951	7,373	25,059	77,437	1,211,026	76,680	1,102,693	56,163	375,017
\$100,000 under \$200,000.....	123,202	2,155,401	9,499	18,775	67,743	1,090,437	66,414	1,013,386	54,946	392,363
\$200,000 under \$500,000.....	46,859	2,365,837	10,517	27,652	20,839	558,841	20,300	318,099	25,361	368,209
\$500,000 under \$1,000,000.....	6,603	1,299,588	1,454	15,351	2,285	111,975	2,195	77,813	3,734	138,684
\$1,000,000 or more.....	4,013	3,499,792	1,008	67,228	1,311	91,180	1,253	58,188	2,176	86,304
Taxable returns, total.....	2,995,440	15,282,446	149,214	358,879	5,672,229	47,511,747	5,562,663	43,428,738	1,506,218	3,812,764
No adjusted gross income.....	1,064	153,628	328	4,833	326	5,270	321	4,976	873	-18,530
\$1 under \$5,000.....	*8,034	*15,652	*4,017	*-24,980	75,000	234,246	71,023	186,468	*17,692	*-4,864
\$5,000 under \$10,000.....	297,339	74,087	*16,122	*29,829	1,182,537	4,924,938	1,156,967	4,633,673	213,839	150,795
\$10,000 under \$15,000.....	423,691	366,891	*15,151	*10,634	1,296,500	7,498,372	1,280,388	7,133,392	272,154	499,077
\$15,000 under \$20,000.....	505,785	562,429	29,823	115,966	965,871	7,475,105	948,854	6,854,520	210,312	313,105
\$20,000 under \$25,000.....	317,471	426,270	*1,109	*-1	585,455	5,079,476	571,978	4,723,185	143,668	377,162
\$25,000 under \$30,000.....	190,137	286,112	*23,086	*14,960	351,562	3,829,291	341,010	3,550,304	105,598	226,088
\$30,000 under \$40,000.....	381,867	707,095	**	**	477,595	6,361,305	463,698	5,411,080	139,409	151,189
\$40,000 under \$50,000.....	258,262	627,270	8,952	1,006	306,499	4,890,417	306,499	4,551,503	116,549	366,257
\$50,000 under \$75,000.....	305,142	1,479,303	**28,211	**79,817	261,304	4,151,307	255,118	3,620,809	144,116	391,559
\$75,000 under \$100,000.....	126,251	1,270,155	**	**	**145,171	**2,301,176	**143,085	**2,115,792	56,075	377,917
\$100,000 under \$200,000.....	122,979	2,154,446	9,461	18,972	20,818	558,249	20,279	317,592	54,714	389,486
\$200,000 under \$500,000.....	46,816	2,363,132	10,501	27,367	20,818	558,249	20,279	317,592	25,321	367,833
\$500,000 under \$1,000,000.....	6,592	1,296,785	**2,453	**60,457	*3,591	**202,596	*3,443	**135,442	3,726	139,889
\$1,000,000 or more.....	4,010	3,499,189	**	**	**	**	**	**	2,172	85,802
Nontaxable returns, total.....	323,050	497,040	46,267	-119,822	858,969	4,476,533	821,981	2,927,304	374,120	-261,981

Footnote(s) at end of table



**Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		Social Security benefits			
	Number of returns	Amount	Number of returns	Amount	Total		In adjusted gross income	
					Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total.....</b>	<b>341,795</b>	<b>3,343,691</b>	<b>390,747</b>	<b>3,282,153</b>	<b>5,643,634</b>	<b>43,837,930</b>	<b>2,215,333</b>	<b>7,137,039</b>
No adjusted gross income.....	1,977	35,366	1,467	- 108	46,779	307,008	57	324
\$1 under \$5,000.....	15,889	10,529	*5,093	*1,274	360,732	2,456,039	*3,412	*6,889
\$5,000 under \$10,000.....	17,706	30,294	49,002	155,502	1,096,931	7,727,368	—	—
\$10,000 under \$15,000.....	50,180	109,534	50,181	195,897	933,853	7,348,971	*14,681	*28,002
\$15,000 under \$20,000.....	46,282	202,847	37,286	184,820	584,563	4,712,503	*4,159	*1,087
\$20,000 under \$25,000.....	42,906	12,912	31,513	115,979	473,520	3,645,844	149,565	124,892
\$25,000 under \$30,000.....	34,786	168,846	26,504	262,604	374,834	2,744,084	275,990	345,728
\$30,000 under \$40,000.....	28,965	96,605	47,837	403,880	659,784	4,830,525	654,836	1,641,342
\$40,000 under \$50,000.....	17,497	186,776	29,308	225,712	419,014	3,364,496	419,014	1,632,445
\$50,000 under \$75,000.....	38,820	366,118	50,629	473,014	393,027	3,473,788	393,027	1,741,679
\$75,000 under \$100,000.....	15,314	338,898	22,053	223,309	139,361	1,340,977	139,361	670,456
\$100,000 under \$200,000.....	20,822	827,935	23,136	364,397	116,816	1,316,743	116,816	659,151
\$200,000 under \$500,000.....	8,192	492,319	13,726	327,656	36,415	473,766	36,415	237,143
\$500,000 under \$1,000,000.....	1,466	199,007	1,789	136,233	5,152	59,428	5,150	29,716
\$1,000,000 or more.....	993	265,705	1,223	211,985	2,853	36,389	2,850	18,184
<b>Taxable returns, total.....</b>	<b>311,731</b>	<b>3,244,392</b>	<b>346,512</b>	<b>3,054,352</b>	<b>4,936,380</b>	<b>38,583,220</b>	<b>2,195,252</b>	<b>7,094,383</b>
No adjusted gross income.....	228	4,349	144	- 4,909	182	1,723	*10	*37
\$1 under \$5,000.....	**	**	*3,978	- 3,200	74,435	444,228	*3,411	*6,889
\$5,000 under \$10,000.....	**11,935	**4,462	*24,031	*52,554	810,292	5,496,796	—	—
\$10,000 under \$15,000.....	43,729	105,408	40,519	177,581	873,070	6,861,548	*8,231	*21,285
\$15,000 under \$20,000.....	46,112	185,432	33,309	132,686	573,683	4,608,179	*4,159	*1,087
\$20,000 under \$25,000.....	42,906	12,912	31,508	115,969	468,566	3,626,998	147,085	124,836
\$25,000 under \$30,000.....	34,786	168,846	26,504	262,604	372,322	2,722,299	273,478	338,582
\$30,000 under \$40,000.....	28,960	96,555	45,361	365,777	652,617	4,771,378	647,669	1,620,650
\$40,000 under \$50,000.....	17,497	186,776	29,308	225,712	419,014	3,364,496	419,014	1,632,445
\$50,000 under \$75,000.....	38,815	365,987	**	**	392,334	3,469,981	392,334	1,739,775
\$75,000 under \$100,000.....	15,314	338,898	**72,180	**692,220	138,781	1,330,722	138,781	665,329
\$100,000 under \$200,000.....	20,822	827,935	22,951	362,159	116,724	1,315,933	116,724	658,746
\$200,000 under \$500,000.....	8,174	491,356	**15,499	**463,222	36,365	473,210	36,365	236,862
\$500,000 under \$1,000,000.....	**2,453	**464,400	**	**	5,145	59,364	**7,991	**47,861
\$1,000,000 or more.....	**	**	1,220	211,978	2,850	36,364	**	**
<b>Nontaxable returns, total.....</b>	<b>30,064</b>	<b>99,299</b>	<b>44,235</b>	<b>227,801</b>	<b>707,254</b>	<b>5,254,711</b>	<b>20,081</b>	<b>42,656</b>

Size of adjusted gross income	Total statutory adjustments		Exemptions		Returns with zero bracket amount only		Returns with itemized deductions			
	Number of returns	Amount	Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Zero bracket amount	Number of returns	Total itemized deductions	Zero bracket amount	
									Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
<b>All returns, total.....</b>	<b>1,873,864</b>	<b>4,434,823</b>	<b>35,306,717</b>	<b>15,890,548</b>	<b>7,138,420</b>	<b>19,420,726</b>	<b>4,314,572</b>	<b>40,565,301</b>	<b>4,080,433</b>	<b>11,831,913</b>
No adjusted gross income.....	6,693	17,241	388,014	175,137	—	—	—	—	—	—
\$1 under \$5,000.....	30,670	53,723	2,991,793	1,392,182	697,587	1,022,993	105,461	810,545	32,957	49,998
\$5,000 under \$10,000.....	206,118	236,717	8,212,981	3,759,594	2,479,715	6,560,852	522,959	3,150,752	423,043	936,759
\$10,000 under \$15,000.....	238,021	311,879	6,931,124	3,140,716	1,637,847	4,753,322	696,650	4,147,024	651,623	1,848,683
\$15,000 under \$20,000.....	299,007	554,501	5,027,830	2,264,024	968,006	2,934,050	642,824	3,792,846	635,961	1,869,722
\$20,000 under \$25,000.....	216,402	454,280	3,000,966	1,324,370	538,675	1,623,590	430,412	2,673,179	430,406	1,284,327
\$25,000 under \$30,000.....	152,246	329,155	1,873,916	820,987	298,508	927,147	288,665	1,934,929	288,541	867,541
\$30,000 under \$40,000.....	256,100	670,258	2,437,976	1,060,333	258,212	794,128	540,547	4,632,964	534,916	1,603,931
\$40,000 under \$50,000.....	177,887	530,549	1,645,196	712,214	162,605	498,891	340,982	2,866,278	340,977	1,063,405
\$50,000 under \$75,000.....	169,061	569,215	1,572,878	687,349	75,983	236,713	403,735	4,441,797	402,430	1,253,942
\$75,000 under \$100,000.....	47,049	181,071	525,595	238,476	15,218	49,661	142,771	2,185,570	141,457	432,201
\$100,000 under \$200,000.....	47,340	298,038	487,824	219,864	4,890	15,639	137,252	3,360,617	136,092	430,059
\$200,000 under \$500,000.....	22,736	153,113	171,942	78,326	1,008	3,249	51,163	3,386,631	50,945	156,364
\$500,000 under \$1,000,000.....	2,859	38,464	24,352	10,703	136	403	6,989	968,600	6,943	21,934
\$1,000,000 or more.....	1,675	36,618	14,330	6,273	30	88	4,162	2,213,570	4,142	13,048
<b>Taxable returns, total.....</b>	<b>1,761,655</b>	<b>4,282,140</b>	<b>29,136,787</b>	<b>13,116,360</b>	<b>6,105,014</b>	<b>17,441,410</b>	<b>3,778,818</b>	<b>34,956,080</b>	<b>3,774,782</b>	<b>11,211,865</b>
No adjusted gross income.....	286	2,669	3,654	1,499	—	—	—	—	—	—
\$1 under \$5,000.....	*1,708	*3,435	367,315	183,636	173,860	395,450	*5,763	*12,983	*5,683	*12,048
\$5,000 under \$10,000.....	160,448	197,086	5,662,220	2,633,474	1,998,091	5,304,464	248,041	862,470	248,039	613,136
\$10,000 under \$15,000.....	218,859	278,460	6,515,005	2,962,607	1,613,773	4,671,471	590,369	2,869,527	590,264	1,697,285
\$15,000 under \$20,000.....	292,383	544,149	4,916,786	2,215,811	964,028	2,920,525	615,048	3,314,264	614,863	1,818,281
\$20,000 under \$25,000.....	213,927	454,184	2,968,781	1,309,515	538,675	1,623,590	420,510	2,522,487	420,510	1,260,653
\$25,000 under \$30,000.....	**405,830	**996,103	1,868,658	818,358	298,508	927,147	286,119	1,910,833	286,066	861,849
\$30,000 under \$40,000.....	**	**	2,397,875	1,040,844	**517,913	**1,598,274	527,772	4,271,377	527,097	1,578,028
\$40,000 under \$50,000.....	177,887	530,549	1,645,196	712,214	**	**	340,982	2,866,278	340,977	1,063,405
\$50,000 under \$75,000.....	169,016	569,075	1,570,880	686,442	**	**	402,833	4,368,210	401,753	1,253,706
\$75,000 under \$100,000.....	47,001	180,492	523,274	237,386	**	**	142,183	2,124,644	141,457	432,201
\$100,000 under \$200,000.....	47,256	297,883	486,814	219,402	**	**	136,977	3,320,537	136,050	429,941
\$200,000 under \$500,000.....	**27,254	**228,061	171,705	78,221	**	**	51,095	3,357,309	50,941	156,360
\$500,000 under \$1,000,000.....	**	**	24,308	10,684	136	403	6,975	951,841	**11,082	**34,973
\$1,000,000 or more.....	**	**	14,316	6,267	30	88	4,157	2,203,320	**	**
<b>Nontaxable returns, total.....</b>	<b>112,209</b>	<b>152,683</b>	<b>6,169,930</b>	<b>2,774,188</b>	<b>1,033,406</b>	<b>1,979,316</b>	<b>535,754</b>	<b>5,609,220</b>	<b>305,651</b>	<b>620,048</b>

Footnote(s) at end of table.

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with itemized deductions — Continued		Taxable income		Income tax before credits		Tax credits			
	Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Total		Credit for the elderly and disabled	
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>4,312,867</b>	<b>27,807,575</b>	<b>11,218,853</b>	<b>200,141,865</b>	<b>10,171,544</b>	<b>41,661,529</b>	<b>2,060,204</b>	<b>603,498</b>	<b>389,997</b>	<b>85,554</b>
No adjusted gross income.....	—	—	—	—	*178	*314	*177	*153	**	**
\$1 under \$5,000.....	103,756	524,238	730,544	1,157,625	232,954	10,899	59,093	2,083	**37,503	**1,392
\$5,000 under \$10,000.....	522,959	1,737,806	2,902,758	13,156,627	2,416,636	687,364	407,921	55,073	192,255	36,990
\$10,000 under \$15,000.....	696,650	2,148,626	2,289,470	19,751,741	2,251,255	1,745,179	364,830	75,058	122,548	40,816
\$15,000 under \$20,000.....	642,824	1,891,881	1,603,967	21,041,706	1,584,110	2,307,213	258,611	37,585	*29,159	*5,214
\$20,000 under \$25,000.....	430,412	1,384,301	969,081	17,214,297	964,132	2,237,862	171,368	21,058	*8,531	*1,142
\$25,000 under \$30,000.....	288,665	1,066,964	587,049	13,064,059	587,048	1,938,385	121,829	18,013	—	—
\$30,000 under \$40,000.....	540,547	3,014,836	793,128	22,347,709	792,521	3,885,496	208,106	39,781	—	—
\$40,000 under \$50,000.....	340,982	1,802,794	503,582	18,938,349	503,524	3,873,767	126,900	22,279	—	—
\$50,000 under \$75,000.....	403,735	3,182,892	478,413	23,967,011	478,413	5,847,808	153,348	46,431	—	—
\$75,000 under \$100,000.....	142,771	1,749,649	156,675	11,152,739	156,674	3,271,652	61,886	22,111	—	—
\$100,000 under \$200,000.....	137,252	2,927,154	140,982	15,489,750	140,941	5,437,498	77,835	58,698	—	—
\$200,000 under \$500,000.....	51,163	3,229,458	51,953	11,343,068	51,913	4,825,535	39,340	82,038	—	—
\$500,000 under \$1,000,000.....	6,989	946,514	7,079	3,862,510	7,073	1,823,482	5,366	30,637	—	—
\$1,000,000 or more.....	4,162	2,200,463	4,172	7,654,676	4,172	3,769,075	3,594	92,512	—	—
<b>Taxable returns, total.....</b>	<b>3,777,113</b>	<b>23,733,835</b>	<b>9,879,796</b>	<b>196,909,887</b>	<b>9,884,648</b>	<b>41,584,518</b>	<b>1,773,308</b>	<b>526,486</b>	<b>240,713</b>	<b>60,505</b>
No adjusted gross income.....	—	—	—	—	*9	*229	*8	*69	**	**
\$1 under \$5,000.....	*4,058	*1,931	179,543	474,232	183,521	8,930	*9,660	*114	**5,684	**76
\$5,000 under \$10,000.....	248,041	249,058	2,246,130	11,364,115	2,245,961	662,956	237,246	30,664	89,204	18,287
\$10,000 under \$15,000.....	590,369	1,171,953	2,204,037	19,354,671	2,204,037	1,725,643	371,612	55,521	108,135	35,787
\$15,000 under \$20,000.....	615,048	1,495,521	1,578,891	20,925,026	1,578,855	2,305,883	253,356	36,255	*29,159	*5,214
\$20,000 under \$25,000.....	420,510	1,261,831	959,185	17,146,846	959,184	2,232,217	166,420	15,412	*8,531	*1,142
\$25,000 under \$30,000.....	286,113	1,048,823	584,574	13,005,961	584,573	1,928,216	119,354	7,844	—	—
\$30,000 under \$40,000.....	527,772	2,691,240	785,308	22,236,055	785,809	3,873,866	201,394	28,151	—	—
\$40,000 under \$50,000.....	340,982	1,802,794	503,582	18,938,349	503,524	3,873,767	126,900	22,279	—	—
\$50,000 under \$75,000.....	402,833	3,111,577	*634,410	*35,119,432	478,413	5,847,808	153,348	46,431	—	—
\$75,000 under \$100,000.....	142,183	1,690,722	**	**	**	**	**	**	—	—
\$100,000 under \$200,000.....	136,977	2,888,007	140,940	15,489,405	**297,608	**8,709,072	**139,714	**80,721	—	—
\$200,000 under \$500,000.....	51,095	3,200,354	51,948	11,342,585	**63,154	**10,415,931	**48,296	**203,026	—	—
\$500,000 under \$1,000,000.....	6,975	929,797	**11,248	**11,513,211	**	**	**	**	—	—
\$1,000,000 or more.....	4,157	2,190,227	**	**	**	**	**	**	—	—
<b>Nontaxable returns, total.....</b>	<b>535,754</b>	<b>4,073,740</b>	<b>1,339,057</b>	<b>3,231,978</b>	<b>286,896</b>	<b>77,012</b>	<b>286,896</b>	<b>77,012</b>	<b>149,284</b>	<b>25,049</b>

Size of adjusted gross income	Tax credits — Continued		Income tax after credits		Alternative minimum tax		Total income tax		Total tax liability	
	Earned income credit used to offset income tax before credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount								
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>All returns, total.....</b>	<b>*31,818</b>	<b>*2,346</b>	<b>9,877,910</b>	<b>41,058,032</b>	<b>71,922</b>	<b>996,891</b>	<b>9,888,880</b>	<b>42,054,995</b>	<b>10,120,433</b>	<b>42,879,785</b>
No adjusted gross income.....	—	—	*9	*160	1,064	26,506	1,071	26,737	23,855	36,445
\$1 under \$5,000.....	—	—	183,521	8,816	*79	*1,307	183,600	10,123	285,739	34,537
\$5,000 under \$10,000.....	*31,818	*2,346	2,245,960	632,292	*672	*4,009	2,246,132	636,301	2,327,730	694,928
\$10,000 under \$15,000.....	—	—	2,204,037	1,670,121	*105	*3,967	2,204,142	1,674,089	2,220,805	1,744,857
\$15,000 under \$20,000.....	—	—	1,577,746	2,269,628	*1,330	*3,231	1,579,076	2,272,859	1,586,812	2,342,433
\$20,000 under \$25,000.....	—	—	955,998	2,216,805	*3,187	*5,662	959,185	2,222,467	959,185	2,281,113
\$25,000 under \$30,000.....	—	—	584,403	1,920,372	*398	*1,315	584,621	1,921,687	584,659	1,954,174
\$30,000 under \$40,000.....	—	—	785,138	3,845,715	7,056	34,953	785,983	3,880,668	785,983	3,983,751
\$40,000 under \$50,000.....	—	—	503,314	3,851,487	10,218	46,068	503,587	3,897,555	503,587	3,968,795
\$50,000 under \$75,000.....	—	—	477,722	5,801,378	17,029	111,877	478,816	5,913,255	478,821	6,039,826
\$75,000 under \$100,000.....	—	—	156,653	3,249,541	8,264	44,040	157,400	3,293,582	157,949	3,352,820
\$100,000 under \$200,000.....	—	—	140,370	5,378,811	10,582	130,758	141,867	5,509,569	141,871	5,585,303
\$200,000 under \$500,000.....	—	—	51,809	4,743,496	9,994	270,397	52,102	5,013,893	52,119	5,056,096
\$500,000 under \$1,000,000.....	—	—	7,064	1,792,846	1,119	77,222	7,111	1,870,068	7,120	1,880,258
\$1,000,000 or more.....	—	—	4,166	3,676,564	825	235,579	4,187	3,912,143	4,190	3,924,448
<b>Taxable returns, total.....</b>	<b>*15,909</b>	<b>*1,320</b>	<b>9,877,910</b>	<b>41,058,032</b>	<b>71,922</b>	<b>996,891</b>	<b>9,888,880</b>	<b>42,054,995</b>	<b>9,888,880</b>	<b>42,806,796</b>
No adjusted gross income.....	—	—	*9	*160	1,064	26,506	1,071	26,737	1,071	27,971
\$1 under \$5,000.....	—	—	183,521	8,816	*79	*1,307	183,600	10,123	183,600	11,701
\$5,000 under \$10,000.....	*15,909	*1,320	2,245,960	632,292	*672	*4,009	2,246,132	636,301	2,246,132	668,978
\$10,000 under \$15,000.....	—	—	2,204,037	1,670,121	*105	*3,967	2,204,142	1,674,089	2,204,142	1,733,584
\$15,000 under \$20,000.....	—	—	1,577,746	2,269,628	*1,330	*3,231	1,579,076	2,272,859	1,579,076	2,340,134
\$20,000 under \$25,000.....	—	—	955,998	2,216,805	*3,187	*5,662	959,185	2,222,467	959,185	2,281,113
\$25,000 under \$30,000.....	—	—	584,403	1,920,372	*398	*1,315	584,621	1,921,687	584,621	1,954,020
\$30,000 under \$40,000.....	—	—	785,138	3,845,715	7,056	34,953	785,983	3,880,668	785,983	3,983,742
\$40,000 under \$50,000.....	—	—	503,314	3,851,487	10,218	46,068	503,587	3,897,555	503,587	3,968,785
\$50,000 under \$75,000.....	—	—	477,722	5,801,378	17,029	111,877	478,816	5,913,255	478,816	6,039,826
\$75,000 under \$100,000.....	—	—	**	**	8,264	44,040	157,400	3,293,582	157,400	3,350,898
\$100,000 under \$200,000.....	—	—	**297,023	**8,628,352	10,582	130,758	141,867	5,509,569	141,867	5,585,293
\$200,000 under \$500,000.....	—	—	**63,039	**10,212,906	9,994	270,397	52,102	5,013,893	52,102	5,056,096
\$500,000 under \$1,000,000.....	—	—	**	**	1,119	77,222	7,111	1,870,068	7,111	1,880,245
\$1,000,000 or more.....	—	—	**	**	825	235,579	4,187	3,912,143	4,187	3,924,441
<b>Nontaxable returns, total.....</b>	<b>*15,909</b>	<b>*1,026</b>	—	—	—	—	—	—	<b>231,553</b>	<b>72,988</b>

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

†Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss.

NOTE: Detail may not add to total because of rounding.



**Table 2.6 — Returns of Taxpayers Age 65 or Over: Selected Tax Items, by Marital Status of Taxpayer**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Marital status of taxpayer	All returns, total	Joint returns of husbands and wives				Separate returns of husbands and wives, total	Returns of heads of households, total	Returns of surviving spouses, total	Returns of single persons, total
		Total	Both taxpayers age 65 or over	Primary taxpayer age 65 or over; secondary taxpayer under 65	Secondary taxpayer age 65 or over; primary taxpayer under 65				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns .....	11,891,145	6,583,170	3,999,403	2,134,507	449,260	69,051	190,247	15,633	5,033,044
Adjusted gross income less deficit .....	258,302,843	169,616,248	103,671,419	55,576,183	10,368,646	1,948,758	3,419,956	276,785	83,041,096
<b>Exemptions</b>									
Number of exemptions .....	35,306,717	24,392,066	16,201,182	6,786,466	1,404,418	138,171	511,317	51,380	10,213,783
Amount .....	35,306,717	24,392,066	16,201,182	6,786,466	1,404,418	138,171	511,317	51,380	10,213,783
<b>Returns with zero bracket amount only</b>									
Number of returns .....	7,138,420	3,690,457	2,336,842	1,125,502	228,113	*16,496	91,120	*7,955	3,332,392
Zero bracket amount									
Number of returns .....	7,138,420	3,690,457	2,336,842	1,125,502	228,113	*16,496	91,120	*7,955	3,332,392
Amount .....	19,420,726	11,836,333	7,461,364	3,635,413	739,557	*24,488	203,377	*24,474	7,332,053
With nonitemizers contribution deduction									
Number of returns .....	4,395,550	2,321,553	1,504,598	694,918	122,037	*4,360	55,890	*3,977	2,009,770
Amount .....	263,118	145,118	95,902	42,294	6,921	*85	3,028	*99	114,788
<b>Returns with itemized deductions</b>									
Number of returns .....	4,314,572	2,596,517	1,451,079	948,740	196,698	48,554	92,668	*7,673	1,569,160
Total itemized deductions .....	40,565,301	25,413,371	14,648,173	9,207,018	1,558,179	498,209	596,532	*43,825	14,013,364
Zero bracket amount									
Number of returns .....	4,080,433	2,491,818	1,378,916	927,614	185,288	42,051	86,983	*7,673	1,451,908
Amount .....	11,831,913	8,269,978	4,561,069	3,098,868	610,041	71,487	196,907	*26,088	3,267,453
Excess itemized deductions									
Number of returns .....	4,312,867	2,596,517	1,451,079	948,740	196,698	46,849	92,668	*7,673	1,569,160
Amount .....	27,807,575	16,585,213	9,714,505	5,981,302	889,406	416,934	383,396	*17,736	10,404,296
<b>Taxable income</b>									
Number of returns .....	11,218,853	6,182,275	3,715,758	2,053,116	413,401	58,547	178,103	15,628	4,784,300
Amount .....	200,141,865	131,926,616	79,760,117	43,912,983	8,253,516	1,425,812	2,551,728	208,997	64,028,712
<b>Alternative minimum tax</b>									
Number of returns .....	71,922	39,104	19,546	17,782	1,776	113	†	†	31,304
Amount .....	996,891	565,859	333,714	216,758	15,387	34,422	†	†	391,142
<b>Income tax after credits</b>									
Number of returns .....	9,877,910	5,412,307	3,224,718	1,815,352	372,237	52,864	150,825	*7,674	4,254,240
Amount .....	41,058,032	27,755,344	17,364,374	8,978,878	1,412,093	444,071	470,757	*29,452	12,358,407
<b>Total income tax</b>									
Number of returns .....	8,888,880	5,420,451	3,227,480	1,820,284	372,687	52,922	150,826	*7,674	4,257,007
Amount .....	42,054,995	28,321,275	17,698,088	9,195,707	1,427,480	478,494	475,932	*29,745	12,749,550
<b>Total tax liability</b>									
Number of returns .....	10,120,433	5,608,175	3,334,125	1,896,068	377,982	54,634	152,535	*7,674	4,297,415
Amount .....	42,879,785	29,008,933	18,059,973	9,469,900	1,479,060	492,498	479,067	*31,893	12,867,394

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.



**Table 3.1 — Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income and Type of Tax Computation**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Income subject to tax	Income tax before credits, regular computation		Tax generated		Tax savings over regular computation	Income tax before credits	
					Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Returns with regular tax computation only											
Total	91,301,331	2,009,887,572	1,577,534,436	1,579,051,946	81,375,816	275,820,689	81,375,816	275,862,116	—	81,402,677	276,820,484
Under \$5,000	12,674,932	38,537,176	23,819,689	23,824,614	4,802,057	445,166	4,802,057	447,206	—	4,813,988	454,067
\$5,000 under \$10,000	16,054,067	120,357,432	86,470,584	86,534,445	14,269,962	5,914,930	14,269,962	5,922,679	—	14,284,707	5,929,137
\$10,000 under \$15,000	13,815,825	171,300,159	134,221,306	134,397,751	13,640,403	13,290,105	13,640,403	13,297,961	—	13,640,404	13,338,737
\$15,000 under \$20,000	11,132,413	193,576,756	156,274,101	156,469,666	11,076,445	18,602,969	11,076,445	18,607,870	—	11,076,446	18,659,869
\$20,000 under \$25,000	8,471,493	190,291,074	154,975,641	155,162,138	8,454,401	20,840,058	8,454,401	20,846,481	—	8,454,401	20,872,784
\$25,000 under \$30,000	7,256,444	198,830,528	159,509,682	159,709,793	7,244,618	23,251,626	7,244,618	23,257,762	—	7,244,618	23,323,544
\$30,000 under \$40,000	10,541,684	365,564,846	290,122,103	290,412,912	10,537,517	47,129,365	10,537,517	47,133,416	—	10,537,697	47,235,124
\$40,000 under \$50,000	5,543,075	246,146,827	194,924,254	195,061,214	5,542,612	36,400,576	5,542,612	36,401,813	—	5,542,612	36,574,056
\$50,000 under \$75,000	4,198,403	247,163,386	192,612,936	192,758,910	4,196,218	42,854,184	4,196,218	42,855,761	—	4,196,218	43,022,937
\$75,000 under \$100,000	878,490	74,581,193	57,451,468	57,487,186	877,521	15,793,224	877,521	15,792,926	—	877,521	15,859,314
\$100,000 under \$200,000	548,565	71,744,203	55,202,383	55,251,037	548,292	18,540,165	548,292	18,540,352	—	548,292	18,669,203
\$200,000 under \$500,000	148,391	43,428,741	32,999,525	33,020,024	148,231	13,934,706	148,231	13,934,438	—	148,234	14,008,753
\$500,000 under \$1,000,000	24,146	16,399,355	13,152,190	13,159,451	24,137	6,156,280	24,137	6,156,143	—	24,137	6,181,590
\$1,000,000 or more	13,403	31,965,896	25,798,575	25,802,806	13,402	12,667,335	13,402	12,667,307	—	13,402	12,691,369
Returns with income averaging tax computation only											
Total	3,016,056	151,053,888	123,831,296	117,345,314	3,016,056	31,825,823	3,016,056	29,687,145	2,138,678	3,016,056	29,760,650
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	39,418	347,138	280,638	241,881	39,418	23,327	39,418	17,945	5,382	39,418	17,945
\$10,000 under \$15,000	138,744	1,737,203	1,421,820	1,218,410	138,744	145,381	138,744	114,969	30,412	138,744	114,969
\$15,000 under \$20,000	325,904	5,746,153	4,800,777	4,346,659	325,904	588,047	325,904	506,150	81,897	325,904	506,150
\$20,000 under \$25,000	324,778	7,315,389	6,010,664	5,477,402	324,778	821,514	324,778	719,414	102,100	324,778	719,567
\$25,000 under \$30,000	366,705	10,108,521	8,496,483	7,984,796	366,705	1,299,453	366,705	1,178,052	121,401	366,705	1,180,269
\$30,000 under \$40,000	520,716	18,183,724	15,120,153	14,193,968	520,716	2,639,254	520,716	2,387,845	251,408	520,716	2,387,860
\$40,000 under \$50,000	415,548	18,579,178	15,399,840	14,616,664	415,548	3,038,291	415,548	2,797,175	241,116	415,548	2,797,485
\$50,000 under \$75,000	450,812	27,382,994	22,308,205	21,199,093	450,812	5,328,531	450,812	4,914,203	414,328	450,812	4,927,099
\$75,000 under \$100,000	167,478	14,394,219	11,743,433	11,263,050	167,478	3,360,950	167,478	3,156,947	204,003	167,478	3,163,974
\$100,000 under \$200,000	209,667	27,885,721	22,267,154	21,369,195	209,667	7,609,080	209,667	7,195,482	413,598	209,667	7,228,664
\$200,000 under \$500,000	50,170	13,731,842	11,195,198	10,766,171	50,170	4,688,210	50,170	4,474,606	213,604	50,170	4,488,944
\$500,000 under \$1,000,000	4,789	3,141,389	2,646,533	2,557,790	4,789	1,237,377	4,789	1,193,027	44,349	4,789	1,195,445
\$1,000,000 or more	1,327	2,500,417	2,140,396	2,110,235	1,327	1,046,408	1,327	1,031,331	15,077	1,327	1,032,279
Type of tax computation by size of adjusted gross income	Total credits		Income tax after credits		Alternative minimum tax		Total income tax		As a percent of		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Income subject to tax		
									Income subject to tax	Adjusted gross income	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Returns with regular tax computation only											
Total	19,309,857	7,975,606	78,615,486	268,844,878	245,560	2,579,493	78,657,698	271,433,261	17.2	13.5	2,973
Under \$5,000	290,138	13,904	4,589,120	440,163	—	—	4,589,122	440,245	1.8	1.1	35
\$5,000 under \$10,000	3,435,210	574,897	12,436,929	5,354,240	**2,880	**15,440	12,439,307	5,369,598	6.2	4.5	334
\$10,000 under \$15,000	2,083,654	673,612	13,251,569	12,665,125	*1,002	*4,572	13,252,571	12,669,697	9.4	7.4	917
\$15,000 under \$20,000	2,074,615	661,634	10,973,179	17,998,236	4,189	18,733	10,976,042	18,016,969	11.5	9.3	1,618
\$20,000 under \$25,000	1,929,251	620,217	8,377,388	20,252,588	5,545	18,602	8,380,629	20,271,169	13.1	10.7	2,393
\$25,000 under \$30,000	1,921,232	632,448	7,198,822	22,891,096	7,812	8,272	7,200,596	22,699,368	14.2	11.4	3,128
\$30,000 under \$40,000	3,140,165	1,034,174	10,484,205	46,200,950	29,883	90,521	10,488,682	46,291,471	15.9	12.7	4,391
\$40,000 under \$50,000	1,821,120	730,144	5,527,527	35,843,913	49,635	118,411	5,534,961	35,962,327	18.4	14.6	6,488
\$50,000 under \$75,000	1,674,371	890,161	4,175,316	42,132,776	51,486	263,485	4,185,321	42,396,261	22.0	17.2	10,098
\$75,000 under \$100,000	450,770	472,519	871,224	15,386,795	29,006	199,682	876,463	15,586,476	27.1	20.9	17,742
\$100,000 under \$200,000	342,306	656,534	544,967	18,012,669	35,887	408,507	548,176	18,424,133	33.3	25.7	33,586
\$200,000 under \$500,000	114,901	385,806	147,789	13,622,947	22,638	509,094	148,293	14,133,451	42.8	32.5	95,245
\$500,000 under \$1,000,000	20,026	191,822	24,072	5,969,768	3,112	225,576	24,139	6,215,992	47.2	37.9	257,434
\$1,000,000 or more	12,088	437,734	13,379	12,253,635	2,485	698,599	13,396	12,956,104	50.2	40.5	966,657
Returns with income averaging tax computation only											
Total	1,148,998	1,282,924	2,923,154	28,477,726	98,434	1,282,629	2,937,663	29,761,198	25.4	19.7	9,868
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	*17,826	*2,335	33,735	15,610	—	—	33,735	15,610	6.5	4.5	396
\$10,000 under \$15,000	37,500	14,198	129,814	100,771	*500	*1,320	130,314	102,091	8.4	5.9	736
\$15,000 under \$20,000	73,487	46,369	299,065	459,781	*36	*4,200	299,101	463,982	10.7	8.1	1,424
\$20,000 under \$25,000	94,117	39,936	317,507	679,631	*6,338	*29,862	320,693	709,493	13.0	9.7	2,185
\$25,000 under \$30,000	134,506	93,948	345,791	1,086,321	*2,975	*3,141	346,292	1,089,462	13.6	10.8	2,971
\$30,000 under \$40,000	169,522	114,259	513,926	2,273,601	6,117	21,312	515,888	2,294,913	16.2	12.6	4,407
\$40,000 under \$50,000	154,954	111,487	407,162	2,685,998	5,676	13,756	409,347	2,699,754	18.5	14.5	6,497
\$50,000 under \$75,000	215,455	201,703	445,465	4,725,396	26,773	190,954	449,138	4,916,350	23.2	18.0	10,906
\$75,000 under \$100,000	81,235	94,387	166,505	3,069,586	14,324	87,069	167,477	3,156,655	28.0	21.9	18,848
\$100,000 under \$200,000	129,176	272,615	208,027	6,956,049	23,981	327,417	209,400	7,283,479	34.1	26.1	34,738
\$200,000 under \$500,000	36,369	203,728	50,046	4,285,216	9,455	37,916	50,162	4,603,169	42.8	33.5	91,751
\$500,000 under \$1,000,000	3,747	52,700	4,786	1,142,745	1,690	138,108	4,789	1,280,857	50.1	40.8	267,458
\$1,000,000 or more	1,104	35,257	1,325	997,021	571	147,543	1,327	1,145,384	54.3	45.8	863,138

\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.

**Table 3.2—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percent of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns</b>									
Total .....	81,639,509	2,097,045,567	301,923,057	14,569,185	146,245,109	4,374,408	9,310,233	132,000,220	8,030,755
Under \$5,000 .....	4,615,640	16,510,283	894,609	4,250,005	16,874,418	354,864	156,813	432,731	25,414
\$5,000 under \$10,000 .....	12,474,889	95,451,291	5,387,814	4,912,910	35,619,807	1,008,345	3,456,214	24,524,980	1,471,156
\$10,000 under \$15,000 .....	13,383,801	166,204,730	12,791,831	3,090,090	37,106,130	1,202,303	2,462,750	30,994,894	1,867,039
\$15,000 under \$20,000 .....	11,276,871	196,196,741	19,491,021	1,098,271	18,819,197	621,299	1,560,667	26,530,546	1,644,251
\$20,000 under \$25,000 .....	8,702,306	195,493,924	20,985,028	494,545	10,981,019	353,955	709,211	15,834,717	965,441
\$25,000 under \$30,000 .....	7,547,355	206,830,967	23,793,004	303,763	8,320,388	266,572	422,500	11,546,846	711,735
\$30,000 under \$40,000 .....	11,005,904	381,661,978	48,605,229	253,099	8,692,801	277,625	617,414	12,828,515	784,834
\$40,000 under \$50,000 .....	5,946,773	264,201,427	38,675,241	91,888	4,097,276	133,561	95,597	4,234,901	254,089
\$50,000 under \$75,000 .....	4,637,722	273,634,369	47,355,174	53,162	3,146,151	97,057	51,741	2,977,328	182,439
\$75,000 under \$100,000 .....	1,045,455	88,940,952	18,759,377	15,749	1,285,056	28,667	10,908	921,228	55,573
\$100,000 under \$200,000 .....	759,565	99,833,885	25,762,519	4,447	562,833	12,799	5,905	927,236	54,093
\$200,000 or more .....	243,228	111,685,019	40,422,211	1,256	740,032	17,362	513	246,299	14,691
<b>Joint returns</b>									
Total .....	42,070,953	1,471,035,154	218,238,039	5,995,870	89,660,343	2,767,366	4,530,723	88,301,677	5,376,480
Under \$5,000 .....	10,683	—	367,155	—	—	—	—	—	—
\$5,000 under \$10,000 .....	1,948,442	16,459,445	409,729	1,865,073	15,647,342	357,019	82,569	806,198	41,746
\$10,000 under \$15,000 .....	4,500,645	56,238,432	2,824,352	2,230,967	26,657,553	885,268	1,699,567	21,756,567	1,302,379
\$15,000 under \$20,000 .....	5,173,229	90,412,910	6,458,299	863,258	14,824,722	492,160	1,259,207	21,399,464	1,325,097
\$20,000 under \$25,000 .....	5,070,661	114,354,677	10,051,572	409,431	9,128,921	292,420	612,367	13,682,365	835,120
\$25,000 under \$30,000 .....	5,171,812	142,055,420	14,325,683	255,886	7,033,256	230,601	379,845	10,405,112	640,108
\$30,000 under \$40,000 .....	8,900,255	310,114,008	36,937,608	223,861	7,688,805	252,177	345,291	11,719,709	718,240
\$40,000 under \$50,000 .....	5,281,484	234,929,671	33,172,043	80,790	3,617,600	119,552	88,157	3,911,084	234,640
\$50,000 under \$75,000 .....	4,206,321	248,091,623	41,644,252	47,159	2,779,366	86,727	48,645	2,971,306	171,031
\$75,000 under \$100,000 .....	932,930	79,316,610	16,242,106	14,132	1,135,911	24,449	9,549	812,583	48,762
\$100,000 under \$200,000 .....	672,763	88,534,464	22,322,290	4,397	554,094	12,550	5,071	811,724	47,266
\$200,000 or more .....	201,728	91,773,147	33,482,951	916	592,773	14,444	455	205,565	12,091
<b>Nonjoint returns</b>									
Total .....	39,568,556	626,010,412	83,685,018	8,573,315	56,584,766	1,607,041	4,779,510	43,698,542	2,654,275
Under \$5,000 .....	4,604,957	17,755,537	527,453	4,250,005	16,874,418	354,864	156,813	432,731	25,414
\$5,000 under \$10,000 .....	10,526,447	78,991,847	4,978,085	3,047,837	19,972,465	651,326	3,373,645	23,718,782	1,429,410
\$10,000 under \$15,000 .....	8,883,156	109,666,298	9,967,479	859,123	10,448,577	317,034	763,183	9,238,327	564,660
\$15,000 under \$20,000 .....	6,103,642	105,783,831	12,032,723	235,013	3,994,475	129,139	301,460	5,131,082	319,154
\$20,000 under \$25,000 .....	3,631,645	81,139,247	10,933,456	85,114	1,852,098	61,535	96,844	2,152,352	130,321
\$25,000 under \$30,000 .....	2,375,543	64,775,548	9,467,321	47,877	1,287,132	35,972	42,655	1,141,734	71,628
\$30,000 under \$40,000 .....	2,105,649	71,747,970	11,667,621	29,238	1,003,996	25,448	32,123	1,108,806	66,594
\$40,000 under \$50,000 .....	665,289	29,271,756	5,503,198	11,098	479,676	14,008	7,440	323,817	19,449
\$50,000 under \$75,000 .....	431,401	25,742,746	5,710,922	6,003	366,785	10,330	3,096	186,022	11,408
\$75,000 under \$100,000 .....	112,525	9,624,342	2,517,270	1,617	149,146	4,218	1,359	108,645	6,811
\$100,000 under \$200,000 .....	86,802	11,299,420	3,440,229	50	8,739	249	834	115,512	6,827
\$200,000 or more .....	41,500	19,911,872	6,939,260	340	147,259	2,918	56	40,733	2,599

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns</b>									
Total .....	18,930,849	353,308,640	30,477,154	12,265,504	298,597,894	32,885,532	13,408,443	416,451,944	55,989,174
Under \$5,000 .....	180,596	656,819	55,298	—	—	—	—	—	—
\$5,000 under \$10,000 .....	3,964,110	34,205,589	2,772,350	122,728	937,213	100,756	15,913	138,914	17,168
\$10,000 under \$15,000 .....	4,103,274	49,015,226	4,284,678	3,612,547	47,564,030	5,191,288	102,625	1,359,482	178,404
\$15,000 under \$20,000 .....	3,859,913	67,443,358	5,700,630	1,402,533	24,597,496	2,697,039	3,290,712	57,640,867	7,591,332
\$20,000 under \$25,000 .....	2,625,054	58,515,122	5,127,183	1,966,910	44,705,210	4,866,216	1,509,556	33,688,303	4,561,656
\$25,000 under \$30,000 .....	1,807,594	49,378,834	4,288,727	1,843,597	50,300,044	5,560,398	1,876,101	51,884,206	6,819,732
\$30,000 under \$40,000 .....	1,710,432	58,491,591	5,141,311	2,233,946	77,194,510	8,554,426	3,873,273	134,359,508	18,095,639
\$40,000 under \$50,000 .....	432,578	18,994,532	1,670,661	785,717	34,396,769	3,810,737	1,822,073	80,452,385	10,933,176
\$50,000 under \$75,000 .....	205,538	11,983,592	1,037,749	262,142	15,045,713	1,677,266	827,690	47,282,605	6,477,327
\$75,000 under \$100,000 .....	27,032	2,292,220	200,823	22,705	1,918,366	213,434	60,273	5,022,012	683,383
\$100,000 under \$200,000 .....	13,531	1,748,095	148,151	11,250	1,387,336	153,140	26,897	3,415,986	466,632
\$200,000 or more .....	1,197	583,665	49,591	1,429	551,208	60,842	3,330	1,207,677	164,725
<b>Joint returns</b>									
Total .....	9,577,378	241,966,929	20,855,172	6,467,105	206,056,433	22,712,340	7,612,453	294,071,830	39,536,800
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	561,452	7,714,757	581,901	—	—	—	1,707	1,987	242
\$15,000 under \$20,000 .....	2,833,014	49,996,797	4,164,652	208,750	4,035,739	415,134	—	—	—
\$20,000 under \$25,000 .....	2,331,200	52,033,156	4,558,012	1,513,196	34,567,495	3,745,979	197,235	4,779,482	586,429
\$25,000 under \$30,000 .....	1,609,728	43,974,359	3,815,178	1,627,547	44,403,266	4,903,798	1,275,771	35,597,080	4,601,461
\$30,000 under \$40,000 .....	1,605,738	55,004,097	4,835,513	2,077,973	72,017,084	7,981,850	3,502,675	121,779,706	16,381,054
\$40,000 under \$50,000 .....	405,626	17,828,262	1,569,068	751,799	32,874,638	3,643,879	1,757,216	77,633,863	10,540,244
\$50,000 under \$75,000 .....	192,668	11,265,243	973,738	254,229	14,560,152	1,622,940	796,094	45,485,251	6,228,083
\$75,000 under \$100,000 .....	24,194	2,048,227	178,734	22,113	1,865,977	207,637	55,720	4,648,147	633,071
\$100,000 under \$200,000 .....	12,485	1,617,246	137,227	10,236	1,258,942	138,922	24,592	3,100,807	423,530
\$200,000 or more .....	973	484,785	41,148	1,262	473,140	52,200	2,980	1,045,507	142,686
<b>Nonjoint returns</b>									
Total .....	9,353,471	111,341,711	9,621,982	5,798,399	92,541,461	10,173,192	5,795,990	122,380,115	16,452,373
Under \$5,000 .....	180,596	656,819	55,298	—	—	—	—	—	—
\$5,000 under \$10,000 .....	3,964,110	34,205,589	2,772,350	122,728	937,213	100,756	15,913	138,914	17,168
\$10,000 under \$15,000 .....	3,541,822	41,300,470	3,702,777	3,612,547	47,564,030	5,191,288	102,455	1,357,495	178,162
\$15,000 under \$20,000 .....	1,026,899	17,446,559	1,535,978	1,193,783	20,561,757	2,281,906	3,290,712	57,640,867	7,591,332
\$20,000 under \$25,000 .....	293,854	6,481,966	569,171	453,714	10,137,715	1,120,237	1,312,321	28,908,821	3,975,227
\$25,000 under \$30,000 .....	197,866	5,404,475	473,549	216,050	5,896,778	656,590	600,330	16,287,126	2,218,270
\$30,000 under \$40,000 .....	104,694	3,487,493	305,798	155,973	5,177,425	572,576	370,598	12,579,802	1,714,585
\$40,000 under \$50,000 .....	26,952	1,166,270	101,593	33,918	1,522,131	166,858	64,857	2,818,522	392,932
\$50,000 under \$75,000 .....	12,570	718,350	64,011	7,913	485,561	54,326	31,596	1,797,354	249,245
\$75,000 under \$100,000 .....	2,838	243,993	22,090	592	52,389	5,797	4,553	73,865	50,312
\$100,000 under \$200,000 .....	1,046	130,849	10,924	1,014	128,394	14,218	2,305	315,179	43,102
\$200,000 or more .....	224	98,880	8,443	167	78,068	8,642	350	162,170	22,039



**Table 3.2—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>All returns</b>									
Total .....	5,473,376	210,767,320	33,596,099	6,516,861	352,761,156	70,516,206	637,143	66,576,507	18,146,863
Under \$5,000 .....	**41	**144	**23	**3,414	**19,113	**4,066	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	*1,705	*25,019	*4,032	*4,482	*63,862	*11,534	—	—	—
\$15,000 under \$20,000 .....	43,124	775,770	124,231	*15,551	*290,697	*54,900	*413	*7,245	*1,918
\$20,000 under \$25,000 .....	1,331,116	30,239,060	4,801,900	61,589	1,435,854	266,914	*846	*17,828	*4,694
\$25,000 under \$30,000 .....	482,755	13,099,598	2,099,834	808,239	22,226,692	4,010,731	—	*162	*43
\$30,000 under \$40,000 .....	1,394,877	49,847,474	7,889,558	1,143,408	39,752,899	7,626,705	*10,264	*363,866	*100,452
\$40,000 under \$50,000 .....	1,243,075	55,412,042	8,837,859	1,419,115	63,995,464	12,256,468	—	2,003,665	522,545
\$50,000 under \$75,000 .....	860,579	49,517,282	7,936,269	2,182,357	131,509,036	26,308,182	153,775	9,674,658	2,607,034
\$75,000 under \$100,000 .....	86,419	7,234,589	1,160,834	592,860	50,212,859	10,666,370	174,310	15,250,195	4,093,323
\$100,000 under \$200,000 .....	26,195	3,279,131	526,730	253,587	31,411,648	6,794,049	226,025	29,265,729	8,035,945
\$200,000 or more .....	3,490	1,337,210	214,830	32,259	11,843,034	2,496,288	28,856	9,993,157	2,780,909
<b>Joint returns</b>									
Total .....	3,159,024	149,211,638	23,780,112	3,938,003	254,651,291	51,110,346	430,469	51,883,458	14,143,533
Under \$5,000 .....	**41	**144	**23	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	*1,705	*25,019	*4,032	**507	**7,018	**1,336	—	—	—
\$15,000 under \$20,000 .....	*3,151	*62,091	*9,598	*36	*714	*123	*204	*3,202	*882
\$20,000 under \$25,000 .....	*1,105	*25,911	*4,058	*4,949	*112,175	*20,584	**847	**17,855	**4,701
\$25,000 under \$30,000 .....	13,935	395,082	63,830	*6,299	*173,040	*35,458	—	—	—
\$30,000 under \$40,000 .....	1,026,317	37,419,333	5,898,968	105,665	4,046,304	717,881	*6,681	*226,288	*63,050
\$40,000 under \$50,000 .....	1,170,134	52,268,883	8,336,534	1,012,911	46,133,153	8,479,169	3,496	164,784	47,466
\$50,000 under \$75,000 .....	831,721	47,842,621	7,669,886	1,964,523	119,885,082	23,822,133	34,866	2,418,854	628,200
\$75,000 under \$100,000 .....	83,547	6,984,811	1,120,658	563,817	47,731,990	10,143,704	150,061	13,212,353	3,528,427
\$100,000 under \$200,000 .....	24,255	3,040,165	488,516	240,651	29,631,645	6,447,856	207,892	26,980,542	7,404,494
\$200,000 or more .....	3,109	1,147,577	184,210	18,645	6,729,870	1,442,103	26,422	8,859,581	2,466,313
<b>Nonjoint returns</b>									
Total .....	2,314,352	61,555,682	9,815,987	2,578,858	98,109,866	19,405,860	206,674	14,693,048	4,003,330
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000 .....	39,973	713,679	114,632	**7,389	**75,957	**14,265	—	—	—
\$20,000 under \$25,000 .....	1,330,007	30,213,149	4,797,841	56,640	*289,983	*54,777	*209	*4,043	*1,036
\$25,000 under \$30,000 .....	468,820	12,704,516	2,036,004	601,940	1,323,378	246,330	*5	**135	**36
\$30,000 under \$40,000 .....	368,560	12,428,142	1,990,589	1,037,743	22,053,652	3,975,273	—	—	—
\$40,000 under \$50,000 .....	28,941	3,143,159	501,325	35,706,595	6,908,824	*3,583	*137,579	*37,401	—
\$50,000 under \$75,000 .....	72,596	1,674,661	266,583	406,204	17,862,311	3,777,299	39,152	1,838,882	475,080
\$75,000 under \$100,000 .....	2,872	249,778	40,177	197,834	11,623,954	2,486,050	118,909	7,255,804	1,978,834
\$100,000 under \$200,000 .....	1,940	238,966	38,214	29,043	2,480,869	542,666	24,249	2,037,842	564,896
\$200,000 or more .....	381	189,633	30,620	12,936	1,580,003	346,193	18,133	2,285,188	631,451

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns</b>									
Total .....	479,767	116,571,362	43,896,144	22,286	4,949,670	3,141,486	25,862	- 1,184,255	869,236
Under \$5,000 .....	*3,977	*11,756	*4,057	—	—	—	22,502	- 1,468,902	454,304
\$5,000 under \$10,000 .....	—	—	—	*706	*4,322	*4,313	600	4,673	10,491
\$10,000 under \$15,000 .....	*5,137	*62,277	*28,483	*541	*6,327	*4,799	650	7,482	19,271
\$15,000 under \$20,000 .....	*4,149	*64,186	*31,655	*1,224	*22,254	*12,753	314	5,127	11,013
\$20,000 under \$25,000 .....	*3,364	*74,159	*34,622	*100	*2,303	*1,420	*15	*349	*1,027
\$25,000 under \$30,000 .....	*2,522	*67,023	*29,563	*263	*6,747	*4,406	*15	*428	*1,272
\$30,000 under \$40,000 .....	8,198	294,834	103,899	799	29,487	16,600	194	6,493	14,160
\$40,000 under \$50,000 .....	10,872	478,025	173,288	3,153	133,642	76,184	57	2,727	6,673
\$50,000 under \$75,000 .....	36,320	2,428,025	629,741	3,725	226,989	143,652	693	42,990	58,457
\$75,000 under \$100,000 .....	52,727	4,603,341	1,502,230	2,293	185,990	112,963	179	15,097	21,876
\$100,000 under \$200,000 .....	186,584	27,101,789	9,060,502	4,725	676,469	434,708	419	57,631	75,771
\$200,000 or more .....	165,917	81,385,946	32,098,104	4,757	3,655,141	2,329,969	224	141,651	194,901
<b>Joint returns</b>									
Total .....	330,163	92,547,252	34,910,317	16,075	3,684,273	2,326,814	13,690	- 999,970	718,759
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	*5,137	*62,277	*28,483	**746	**7,586	**5,898	—	—	—
\$15,000 under \$20,000 .....	*4,149	*64,186	*31,655	*1,262	*23,670	*13,605	**11,836	**1,233,825	**392,910
\$20,000 under \$25,000 .....	*2,736	*71,439	*31,442	—	—	—	**292	*4,753	**7,789
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000 .....	5,682	200,241	73,287	*263	*6,747	*4,406	*15	*428	*1,272
\$40,000 under \$50,000 .....	8,148	361,173	118,993	*221	*7,304	*4,501	151	11,086	11,086
\$50,000 under \$75,000 .....	14,397	954,926	342,379	3,153	133,642	76,184	54	2,590	6,313
\$75,000 under \$100,000 .....	7,628	700,369	236,873	2,000	161,996	97,237	643	39,851	52,818
\$100,000 under \$200,000 .....	139,330	20,796,107	6,853,518	3,512	497,091	309,664	169	14,247	20,557
\$200,000 or more .....	142,956	69,336,535	27,191,686	3,822	2,777,067	1,768,802	342	46,100	58,747
<b>Nonjoint returns</b>									
Total .....	149,604	24,024,110	8,985,828	6,211	1,265,397	814,671	12,172	- 184,285	150,478
Under \$5,000 .....	*3,977	*11,756	*4,057	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	—	—	—	**501	**3,063	**3,032	—	—	—
\$15,000 under \$20,000 .....	—	—	—	—	—	—	**11,916	**222,923	**91,156
\$20,000 under \$25,000 .....	**3,150	**69,744	**32,744	**42	**687	**568	**37	**722	**4,251
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000 .....	*2,516	*94,593	*30,612	*578	*22,183	*12,099	*43	*1,355	*3,094
\$40,000 under \$50,000 .....	*2,724	*116,852	*54,295	—	—	—	3	136	360
\$50,000 under \$75,000 .....	21,923	1,473,099	487,362	*2,649	*158,017	*97,135	*50	*3,139	*5,640
\$75,000 under \$100,000 .....	45,099	3,902,972	1,263,357	293	23,995	15,628	*10	*849	*1,319
\$100,000 under \$200,000 .....	47,254	6,305,682	2,206,984	1,213	179,378	125,044	77	11,531	17,023
\$200,000 or more .....	22,961	12,049,410	4,906,418	935	876,074	561,167	36	20,905	27,634

\*Estimates should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.



Table 3.3 — All Returns: Tax Liabilities, Tax Credits and Taxpayments, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability				Total tax credits									
	All returns		Total tax liability		Child care credit					Credit for the elderly and disabled				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>99,438,708</b>	<b>83,769,581</b>	<b>312,533,719</b>	<b>20,468,050</b>	<b>9,265,335</b>	<b>14,870,971</b>	<b>3,658,335</b>	<b>7,545,568</b>	<b>2,648,834</b>	<b>474,860</b>	<b>107,002</b>	<b>2,655,851</b>	<b>6,450,931</b>	<b>5,105,202</b>
No adjusted gross income	1,003,708	282,929	564,717	4,937	2,141	226	22	—	—	—	—	—	—	—
\$1 under \$5,000	16,239,737	5,995,072	7,428,851	291,846	13,984	120,455	4,470	15,908	158,878	37,503	11,392	119,337	12,850	59,091
\$5,000 under \$10,000	18,068,608	13,603,678	8,000,000	3,453,638	577,532	1,265,638	299,100	63,208	158,878	152,298	45,347	119,337	12,850	59,091
\$10,000 under \$15,000	14,061,088	13,603,678	3,785,268	2,148,154	887,532	1,265,638	501,700	1,003,268	413,878	152,298	45,347	119,337	12,850	59,091
\$15,000 under \$20,000	11,484,458	11,377,430	19,508,064	2,148,102	708,002	1,739,470	482,793	1,005,387	410,115	50,750	9,183	278,469	41,597	483,227
\$20,000 under \$25,000	8,815,390	8,759,873	21,891,315	2,023,878	662,234	1,642,247	413,078	925,646	324,320	—	—	363,484	87,075	560,042
\$25,000 under \$30,000	7,635,404	7,588,556	23,831,112	2,055,738	726,996	1,667,278	405,972	899,461	286,450	—	—	363,484	87,075	560,042
\$30,000 under \$40,000	11,075,106	11,033,321	50,114,710	3,310,188	1,148,468	2,738,069	678,631	1,500,258	483,314	—	—	639,189	151,556	854,904
\$40,000 under \$50,000	5,863,041	5,863,977	38,787,404	1,976,931	841,668	1,594,860	486,471	818,236	284,816	—	—	639,189	151,556	854,904
\$50,000 under \$75,000	4,857,702	4,843,350	48,815,244	1,880,504	1,081,996	1,486,348	363,846	575,254	218,224	—	—	335,763	103,851	748,596
\$75,000 under \$100,000	1,049,444	1,047,600	19,330,931	532,005	566,307	354,320	71,917	82,419	35,720	—	—	60,314	20,217	252,313
\$100,000 under \$200,000	761,193	760,025	26,325,088	471,487	929,171	304,750	48,981	41,509	17,814	—	—	38,216	13,283	254,285
\$200,000 under \$500,000	199,711	198,439	19,867,824	151,278	569,584	98,371	14,869	6,257	3,283	—	—	8,157	5,034	90,255
\$500,000 under \$1,000,000	29,215	29,172	7,567,350	23,773	244,522	15,508	2,358	538	294	—	—	1,189	844	14,723
\$1,000,000 or more	14,834	14,811	14,170,661	13,192	472,952	8,919	1,231	132	132	—	—	518	300	6,627
<b>Taxable returns, total</b>	<b>81,639,509</b>	<b>81,639,509</b>	<b>311,250,936</b>	<b>17,635,637</b>	<b>7,990,080</b>	<b>13,541,938</b>	<b>3,284,560</b>	<b>6,800,342</b>	<b>2,401,620</b>	<b>298,300</b>	<b>73,208</b>	<b>2,526,385</b>	<b>555,685</b>	<b>5,007,007</b>
No adjusted gross income	20,994	20,994	427,541	4,167	1,665	180	21	—	—	—	—	—	—	—
\$1 under \$5,000	4,594,646	4,594,646	550,359	65,271	1,885	43,183	1,436	—	—	—	—	—	—	—
\$5,000 under \$10,000	12,474,889	12,474,889	5,767,917	1,600,077	227,845	573,213	74,879	153,376	37,862	—	—	—	—	—
\$10,000 under \$15,000	13,383,801	13,383,801	13,552,048	1,724,360	480,780	1,445,004	388,777	824,440	320,990	—	—	158,254	18,322	395,386
\$15,000 under \$20,000	11,276,871	11,276,871	19,374,143	2,019,645	597,851	1,676,144	453,341	968,564	382,694	50,750	9,183	256,192	30,267	475,768
\$20,000 under \$25,000	8,702,306	8,702,306	21,874,987	1,945,878	538,359	1,603,444	377,633	914,048	316,177	—	—	350,275	65,660	556,141
\$25,000 under \$30,000	7,547,355	7,547,355	24,740,853	1,991,224	599,542	1,639,003	380,005	926,061	292,094	—	—	350,275	65,660	556,141
\$30,000 under \$40,000	11,005,904	11,005,904	50,046,277	3,256,104	1,036,704	2,721,386	659,545	1,493,746	482,521	—	—	631,285	132,448	848,907
\$40,000 under \$50,000	5,846,773	5,846,773	38,787,421	1,962,976	784,999	1,590,968	436,588	815,734	284,227	—	—	335,624	103,605	565,355
\$50,000 under \$75,000	4,637,722	4,637,722	48,815,244	1,876,808	963,182	1,464,276	363,384	574,577	218,122	—	—	335,624	103,605	565,355
\$75,000 under \$100,000	1,045,455	1,045,455	19,330,931	529,878	535,783	352,689	71,573	129,006	56,608	—	—	106,645	38,506	251,223
\$100,000 under \$200,000	759,565	759,565	26,325,088	470,872	924,397	304,669	48,953	41,509	17,814	—	—	38,216	13,283	254,285
\$200,000 under \$500,000	199,284	199,284	19,867,824	151,182	584,624	98,371	14,869	6,257	3,283	—	—	8,157	5,034	90,255
\$500,000 under \$1,000,000	29,144	29,144	7,567,064	23,769	243,571	15,508	2,358	538	294	—	—	1,189	844	14,723
\$1,000,000 or more	14,800	14,800	14,170,635	13,186	468,893	8,919	1,231	132	132	—	—	518	300	6,627
<b>Nontaxable returns, total</b>	<b>17,799,199</b>	<b>2,130,072</b>	<b>1,282,783</b>	<b>2,832,413</b>	<b>1,273,229</b>	<b>1,129,033</b>	<b>373,775</b>	<b>745,226</b>	<b>247,214</b>	<b>175,560</b>	<b>33,794</b>	<b>129,466</b>	<b>89,408</b>	<b>98,195</b>

Footnote(s) at end of table.

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Total tax credits — Continued															
Nonpersonal credits															
Total			Foreign tax credit		Total business credits		Research and experimentation credit		Other tax credits			Earned income credit used to offset income tax before credits		Income tax after credits	
Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
5,010,889	5,324,191	434,419	738,014	4,517,947	4,410,087	8,980	23,217	143,438	152,872	2,278,219	280,783	81,557,399	297,422,715		
No adjusted gross income	4,935	†	†	4,934	2,073	†	†	—	—	—	—	9,925	46,710		
\$1 under \$5,000	69,680	4,456	*5,603	64,077	4,451	—	—	—	—	—	—	4,594,207	466,899		
\$5,000 under \$10,000	346,232	72,496	*15,707	312,449	67,663	—	—	*18,076	*1,760	105,688	5,058	12,472,371	5,369,868		
\$10,000 under \$15,000	512,691	186,106	*31,994	454,084	156,568	—	—	26,614	11,093	2,172,531	275,725	13,381,383	12,765,896		
\$15,000 under \$20,000	490,375	225,210	*30,265	445,404	196,762	—	—	14,706	5,263	—	—	11,272,244	18,458,017		
\$20,000 under \$25,000	463,579	249,155	*25,808	426,172	230,240	—	—	11,599	4,197	—	—	8,695,395	20,932,593		
\$25,000 under \$30,000	506,893	320,423	†	452,928	297,949	—	—	15,647	8,218	—	—	7,544,613	23,777,417		
\$30,000 under \$40,000	766,744	468,837	90,786	676,932	431,026	—	—	10,223	11,834	—	—	10,988,131	48,474,552		
\$40,000 under \$50,000	502,283	403,399	*39,221	463,052	384,815	*713	*126	16,906	5,431	—	—	5,935,546	38,533,616		
\$50,000 under \$75,000	627,912	728,150	67,449	555,899	543,486	*2,384	*531	13,263	16,476	—	—	4,621,458	46,880,687		
\$75,000 under \$100,000	274,465	494,990	35,912	118,339	249,376	358,806	*683	6,378	15,469	—	—	1,037,729	18,456,380		
\$100,000 under \$200,000	304,599	880,210	32,762	232,169	278,263	624,902	1,858	1,409	5,713	21,731	752,994	24,968,717	17,908,195		
\$200,000 under \$500,000	112,903	574,715	17,361	21,108	104,880	521,618	1,521	9,134	3,186	22,855	197,841	7,132,513	13,250,656		
\$500,000 under \$1,000,000	19,070	242,164	757	5,922	18,572	225,149	298	3,055	684	8,038	28,658	14,704	297,422,715		
\$1,000,000 or more	11,728	471,761	2,664	80,168	10,925	364,590	414	7,515	443	19,487	988,829	81,557,399	46,710		
<b>Taxable returns, total</b>	<b>4,332,173</b>	<b>4,582,060</b>	<b>398,967</b>	<b>581,258</b>	<b>3,895,634</b>	<b>3,845,009</b>	<b>8,980</b>	<b>23,217</b>	<b>118,983</b>	<b>132,576</b>	<b>123,459</b>	<b>81,557,399</b>	<b>297,422,715</b>		
No adjusted gross income	4,167	1,844	†	†	4,166	1,597	†	†	—	—	—	9,925	46,710		
\$1 under \$5,000	*20,382	*398	*5,603	*6	*14,779	*392	—	—	—	—	*1,706	4,594,207	466,899		
\$5,000 under \$10,000	176,610	29,557	*11,207	*2,398	152,944	26,390	—	—	*769	987,123	123,408	12,472,371	5,369,868		
\$10,000 under \$15,000	313,746	82,003	*22,413	*8,001	278,678	69,422	—	—	*4,980	—	—	13,361,383	12,765,896		
\$15,000 under \$20,000	399,084	144,510	*24,662	*13,351	359,716	125,895	—	—	5,263	—	—	11,272,244	18,458,017		
\$20,000 under \$25,000	412,401	160,226	*23,559	*9,759	378,351	147,706	—	—	14,706	—	—	8,695,395	20,932,593		
\$25,000 under \$30,000	461,712	219,537	†	†	*1,046,732	*548,801	—	—	*23,483	*17,949	—	7,544,613	23,777,417		
\$30,000 under \$40,000	720,607	377,159	85,193	15,689	449,949	330,574	—	—	4,714	—	—	10,988,131	48,474,552		
\$40,000 under \$50,000	489,180	348,441	*39,221	*13,027	550,763	528,249	*713	*126	12,556	14,044	—	5,895,546	38,533,616		
\$50,000 under \$75,000	614,216	589,798	59,586	56,974	550,763	528,249	*2,384	*531	12,556	14,044	—	4,621,458	46,880,687		
\$75,000 under \$100,000	272,478	464,211	35,912	119,339	247,559	333,458	*683	*1,376	16,406	10,038	—	1,037,729	18,456,380		
\$100,000 under \$200,000	303,984	875,444	†	†	*1,366,932	*364,590	—	—	*9,576	6,208	—	752,994	24,968,717		
\$200,000 under \$500,000	112,818	569,757	17,361	21,108	104,880	521,618	1,858	1,409	*52,471	1,409	—	197,841	17,908,195		
\$500,000 under \$1,000,000	19,066	241,213	757	5,922	18,572	225,149	298	3,055	—	—	—	28,658	7,132,513		
\$1,000,000 or more	11,722	467,862	2,658	76,069	10,925	364,590	414	7,515	443	19,487	—	14,704	13,250,656		
<b>Non-taxable returns, total</b>	<b>681,716</b>	<b>742,131</b>	<b>35,452</b>	<b>156,757</b>	<b>622,313</b>	<b>565,078</b>	<b>—</b>	<b>—</b>	<b>24,455</b>	<b>20,296</b>	<b>1,289,390</b>	<b>157,323</b>	<b>—</b>		

Footnote(s) at end of table.

**Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax		Additional tax for tax preferences			Alternative minimum tax			Total			Tax from recomputing prior-year investment credit			Penalty tax on individual retirement arrangements			Self-employment tax			Social security taxes on tip income		
	Number of returns	Amount	Total		Alternative minimum tax		Total		Tax from recomputing prior-year investment credit		Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income								
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
<b>All returns, total</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>370,311</b>	<b>4,500,342</b>	<b>370,212</b>	<b>4,490,251</b>	<b>10,180,217</b>	<b>10,803,921</b>	<b>1,005,453</b>	<b>530,023</b>	<b>218,964</b>	<b>54,791</b>	<b>9,055,932</b>	<b>10,092,396</b>	<b>97,972</b>	<b>11,958</b>							
No adjusted gross income	20,994	418,860	11,078	372,151	11,036	371,793	270,792	164,045	51,281	27,629	1,277	1,312	222,388	132,587	9	88							
\$1 under \$5,000	4,594,646	475,748	439	8,849	439	8,849	1,038,765	335,928	28,971	15,629	5,118	1,353	956,435	316,953	31	181							
\$5,000 under \$10,000	12,474,889	5,387,814	3,018	17,946	3,018	17,946	1,356,617	499,559	51,824	32,743	9,230	1,230	1,292,003	717,003	19	88							
\$10,000 under \$15,000	13,393,801	5,367,814	2,418	25,935	2,418	25,935	1,203,670	993,458	83,632	32,743	9,230	1,230	1,292,003	717,003	19	88							
\$15,000 under \$20,000	11,276,871	4,841,021	2,181	33,005	2,181	33,005	1,105,271	1,007,043	64,299	35,773	27,424	3,259	1,021,356	966,858	5	665							
\$20,000 under \$25,000	8,702,306	20,985,028	12,385	52,435	12,385	52,435	965,291	1,006,288	87,102	43,473	18,109	4,262	880,663	955,826	16	367							
\$25,000 under \$30,000	7,547,355	23,793,004	11,254	15,587	11,254	15,587	897,603	1,038,108	79,467	23,962	21,771	3,968	808,821	1,009,493	30	1,220							
\$30,000 under \$40,000	11,005,904	48,605,229	37,334	130,677	37,334	130,677	1,275,217	1,509,481	179,952	45,973	35,043	1,358	1,101,356	1,442,784	9	210							
\$40,000 under \$50,000	5,946,773	38,675,241	57,099	141,625	57,099	141,622	728,220	1,112,194	129,250	28,295	27,727	7,443	609,013	1,063,752	5	296							
\$50,000 under \$75,000	4,637,722	47,355,174	81,522	474,487	81,522	474,487	743,459	1,460,070	136,601	92,400	71,722	7,646	619,893	1,365,250	2	196							
\$75,000 under \$100,000	1,045,455	18,759,377	44,845	302,997	44,845	302,997	251,960	571,554	58,907	18,542	8,195	5,134	204,027	533,689	—	—							
\$100,000 under \$200,000	759,565	25,762,519	61,899	793,802	61,857	790,831	247,994	582,570	95,671	59,011	1,647	2,317	174,750	482,429	56	230							
\$200,000 under \$500,000	199,284	18,775,081	32,832	866,886	32,921	865,469	74,392	192,743	42,333	54,123	310	221	47,415	118,963	37	5							
\$500,000 under \$1,000,000	29,144	7,526,585	5,018	394,072	5,018	393,420	13,182	384,072	8,903	19,884	54	30	6,508	16,528	11	6							
\$1,000,000 or more	14,800	14,120,545	3,133	865,889	3,133	865,199	7,784	50,116	5,911	31,294	37	135	3,439	9,321	11	396							
<b>Taxable returns, total</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>370,311</b>	<b>4,500,342</b>	<b>370,212</b>	<b>4,490,251</b>	<b>7,979,391</b>	<b>9,327,879</b>	<b>838,215</b>	<b>425,844</b>	<b>198,117</b>	<b>48,863</b>	<b>7,016,013</b>	<b>8,733,397</b>	<b>74,102</b>	<b>9,742</b>							
No adjusted gross income	20,994	418,860	11,078	372,151	11,036	371,793	7,408	8,680	1,628	3,081	3	( )	6,055	5,160	3	48							
\$1 under \$5,000	4,594,646	475,748	439	8,849	439	8,849	200,852	74,611	6,918	7,464	—	—	178,073	66,834	11	931							
\$5,000 under \$10,000	12,474,889	5,387,814	3,018	17,946	3,018	17,946	719,134	360,103	18,079	2,453	77	954	602,083	272,753	15	223							
\$10,000 under \$15,000	13,393,801	5,367,814	2,418	25,935	2,418	25,935	866,101	360,216	59,206	2,475	1,590	1,590	909,083	732,753	15	223							
\$15,000 under \$20,000	11,276,871	4,841,021	2,181	33,005	2,181	33,005	1,004,712	883,122	58,945	33,045	24,610	2,610	923,091	843,444	13	3,647							
\$20,000 under \$25,000	8,702,306	20,985,028	12,385	52,435	12,385	52,435	907,624	889,959	76,935	27,839	15,891	3,334	825,915	856,061	16	367							
\$25,000 under \$30,000	7,547,355	23,793,004	11,254	15,587	11,254	15,587	856,400	947,849	68,789	18,631	21,234	3,977	770,851	924,597	30	1,220							
\$30,000 under \$40,000	11,005,904	48,605,229	37,334	130,677	37,334	130,677	1,247,800	1,441,048	109,037	40,939	53,043	14,566	1,078,952	1,379,066	9	210							
\$40,000 under \$50,000	5,946,773	38,675,241	57,099	141,625	57,099	141,622	719,016	1,092,161	89,639	26,754	44,266	14,749	602,874	1,045,902	5	296							
\$50,000 under \$75,000	4,637,722	47,355,174	81,522	474,467	81,522	474,467	737,631	1,442,219	136,059	60,332	—	—	614,860	1,349,542	2	196							
\$75,000 under \$100,000	1,045,455	18,759,377	44,845	302,997	44,845	302,997	249,815	584,061	58,232	17,284	8,195	5,134	202,226	528,607	—	—							
\$100,000 under \$200,000	759,565	25,762,519	61,899	793,802	61,857	790,831	247,534	581,125	95,464	58,555	1,918	2,379	174,442	481,598	56	230							
\$200,000 under \$500,000	199,284	18,775,081	32,832	866,886	32,921	865,469	74,237	192,134	42,252	53,793	—	—	47,322	118,709	37	5							
\$500,000 under \$1,000,000	29,144	7,526,585	5,021	394,072	5,018	393,420	13,154	40,479	8,886	19,690	54	30	6,496	16,496	11	6							
\$1,000,000 or more	14,800	14,120,545	3,133	865,889	3,133	865,199	7,773	50,090	5,906	31,268	37	135	3,433	9,200	11	396							
<b>Nontaxable returns, total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,200,826</b>	<b>1,476,042</b>	<b>169,238</b>	<b>104,179</b>	<b>20,847</b>	<b>5,928</b>	<b>2,039,919</b>	<b>1,358,999</b>	<b>23,870</b>	<b>2,216</b>							

Footnote(s) at end of table



Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset non-income taxes		Number of returns without tax liability	Taxpayers										Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil	
	Amount			Total <sup>2</sup>		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Number of returns		Amount		Number of returns	
	(46)	(47)		(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
All returns, total	731,732	193,259	15,669,127	92,150,932	345,156,777	85,219,960	281,388,979	11,241,617	53,097,935	859,137	9,747,378	840,409	523,913	1,590,399	202,064		
No adjusted gross income	81,981	18,179	720,779	552,809	1,005,752	332,906	561,779	105,521	267,420	14,387	108,146	6,689	5,216	176,027	43,888		
\$1 under \$5,000	265,661	68,826	10,840,665	13,022,993	2,918,185	12,581,570	2,605,506	383,913	223,728	47,807	52,655	2,880	4,571	96,340	10,187		
\$5,000 under \$10,000	384,090	106,245	3,370,124	14,155,200	10,073,712	12,942,982	8,098,818	1,314,801	882,214	76,192	49,881	2,611	5,805	141,217	12,638		
\$10,000 under \$15,000	—	—	459,716	13,318,218	17,972,665	11,885,125	15,919,976	1,837,164	1,933,280	101,826	76,948	4,864	2,152	148,219	15,426		
\$15,000 under \$20,000	—	—	107,029	11,245,046	24,324,920	10,229,014	21,688,321	1,635,298	2,547,834	72,952	88,678	2,744	3,423	154,220	15,864		
\$20,000 under \$25,000	—	—	55,417	8,605,643	26,521,258	9,076,848	23,892,097	1,169,609	2,475,570	63,407	124,897	4,746	2,401	143,580	24,605		
\$25,000 under \$30,000	—	—	46,846	7,559,829	30,171,649	7,165,678	27,630,399	838,087	2,234,953	52,753	88,376	9,958	2,947	121,894	13,316		
\$30,000 under \$40,000	—	—	41,785	11,010,222	59,388,714	10,499,879	54,825,598	1,198,024	4,335,364	91,638	179,146	72,632	12,519	188,551	23,058		
\$40,000 under \$50,000	—	—	9,064	5,923,423	44,398,063	5,582,606	39,835,517	858,578	4,263,135	71,172	220,662	199,567	57,748	171,404	17,063		
\$50,000 under \$75,000	—	—	14,352	4,628,596	51,935,786	4,244,395	43,291,869	1,001,769	7,777,915	114,333	640,148	327,547	179,142	164,339	15,009		
\$75,000 under \$100,000	—	—	1,844	1,041,521	18,992,389	871,451	13,493,480	400,658	4,973,865	52,565	428,971	102,325	83,527	38,420	3,477		
\$100,000 under \$200,000	—	—	1,168	755,410	24,122,449	617,508	14,998,154	349,884	7,763,501	81,482	1,214,683	70,304	93,284	34,376	3,846		
\$200,000 under \$500,000	—	—	272	198,455	16,735,590	155,844	9,045,092	116,965	5,828,567	36,917	1,791,229	28,033	54,855	9,123	1,353		
\$500,000 under \$1,000,000	—	—	43	29,015	5,908,250	22,616	2,278,480	19,849	2,547,168	7,901	1,064,318	4,874	12,541	1,723	598		
\$1,000,000 or more	—	—	23	14,752	10,677,395	11,438	2,043,864	11,497	5,023,596	5,483	3,592,765	2,635	7,897	966	542		
Taxable returns, total	78,100,221	338,578,453	72,132,235	276,188,847	10,495,714	52,021,281	762,130	9,618,383	504,249	819,792	504,249	1,117,933	113,100	1,117,933	113,100		
No adjusted gross income	—	—	11,187	177,966	8,993	43,200	79,906	3,165	53,116	1,603	79,906	280	381	648	220		
\$1 under \$5,000	—	—	3,609,699	1,246,179	1,137,191	1,625,118	68,496	40,318	68,496	22,408	40,318	—	—	4,753	157		
\$5,000 under \$10,000	—	—	11,023,838	8,197,934	10,066,735	7,452,394	58,490	35,101	704,075	58,490	35,101	—	—	48,551	2,573		
\$10,000 under \$15,000	—	—	12,792,495	17,228,172	11,453,001	15,382,670	1,746,438	1,783,388	51,089	73,744	—	—	—	84,333	7,284		
\$15,000 under \$20,000	—	—	23,942,537	23,942,537	10,098,364	21,376,646	1,584,578	2,468,254	63,077	81,928	690	116	116	142,011	14,810		
\$20,000 under \$25,000	—	—	8,599,942	26,195,794	8,008,715	23,725,160	1,138,760	2,341,236	60,015	115,188	3,209	3,209	536	128,276	12,002		
\$25,000 under \$30,000	—	—	7,478,996	29,885,150	7,095,183	27,604,584	818,480	1,819,187	46,406	75,938	9,240	2,805	108,411	10,882			
\$30,000 under \$40,000	—	—	10,957,043	59,178,032	10,459,261	54,664,839	1,179,772	4,281,090	90,826	174,708	70,982	12,021	184,192	22,945			
\$40,000 under \$50,000	—	—	5,809,028	44,324,229	5,571,219	39,771,286	856,002	4,257,264	71,122	217,524	198,523	57,360	168,584	16,884			
\$50,000 under \$75,000	—	—	4,611,900	51,846,240	4,231,331	43,246,909	997,832	7,740,580	112,966	635,826	327,236	178,856	201,015	201,015	19,018		
\$75,000 under \$100,000	—	—	1,037,542	18,943,016	868,311	13,454,627	399,741	4,964,738	52,449	427,493	83,444	102,222	83,444	34,367	3,845		
\$100,000 under \$200,000	—	—	753,985	24,105,670	616,371	14,987,912	349,512	7,777,623	81,431	1,214,464	92,918	70,208	92,918	34,367	3,845		
\$200,000 under \$500,000	—	—	198,125	16,726,637	155,634	9,041,376	116,810	5,824,853	36,880	1,790,325	27,995	54,536	54,536	9,109	1,348		
\$500,000 under \$1,000,000	—	—	28,953	5,904,191	22,577	2,276,958	19,821	2,545,712	7,889	1,063,306	20,393	20,393	20,393	2,584	1,130		
\$1,000,000 or more	—	—	14,727	10,874,505	11,421	2,043,085	11,480	5,021,558	5,479	3,592,614	—	—	—	—	—		
Nonreturnable returns, total	731,732	193,259	15,669,127	14,050,711	6,578,325	13,087,725	5,200,132	755,903	1,076,555	96,007	128,995	20,617	19,664	472,466	88,964		

Footnotes at end of table.

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Taxpayments — Continued										Earned income credit, refundable portion		Advance earned income credit payments	
	Credit from regulated investment companies		Overpayment of windfall profit tax					Number of returns	Amount	Number of returns	Amount			
	Number of returns	Amount	Total		Net income limitation credit									
			Number of returns	Amount	Number of returns	Amount								
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)				
<b>All returns, total</b>	57,996	38,842	138,127	104,968	12,046	7,735	4,097,751	1,161,602	10,587	2,547				
No adjusted gross income	40	150	7,335	9,585	1,052	1,652	9,022	1,468	*16	*179				
\$1 under \$5,000	7,954	*704	*3,982	*117	*3	*13	1,838,949	513,666	*4,753	*684				
\$5,000 under \$10,000	3,977	*2,144	2,392	2,830	**	**	2,249,780	646,467	**3,978	*186				
\$10,000 under \$15,000	—	—	*4	*6	**	**	—	—	—	—				
\$15,000 under \$20,000	*3,880	*375	*5,125	*425	*5	*3	—	—	—	—				
\$20,000 under \$25,000	*1,518	—	*5,369	*170	—	—	—	—	—	—				
\$25,000 under \$30,000	*8,529	*1,518	8,155	1,462	*671	*104	—	—	—	—				
\$30,000 under \$35,000	*5,191	*290	19,804	9,471	*2,111	*980	—	—	—	—				
\$35,000 under \$40,000	*2,474	*12,959	14,633	3,452	*1,455	*38	—	—	*1,609	*711				
\$40,000 under \$45,000	*5,518	*480	29,247	22,458	2,371	56	—	—	—	—				
\$45,000 under \$50,000	11,668	8,625	10,311	7,363	*440	*24	—	—	—	—				
\$50,000 under \$55,000	*2,249	*1,875	25,417	25,417	2,279	124	—	—	*169	*291				
\$55,000 under \$60,000	4,959	3,564	12,509	12,509	1,091	1,124	—	—	*43	*67				
\$60,000 under \$65,000	905	1,984	4,289	383	495	—	—	—	*10	*106				
\$65,000 under \$70,000	257	858	1,840	363	205	—	—	—	—	—				
\$70,000 or more	295	3,317	1,111	5,413	205	1,974	—	—	*9	*303				
<b>Taxable returns, total</b>	46,032	35,854	123,488	92,956	11,205	6,130	—	—	1,844	1,889				
No adjusted gross income	*12	*45	416	1,096	223	63	—	—	*4	*110				
\$1 under \$5,000	—	—	**	**	**3	**13	—	—	—	—				
\$5,000 under \$10,000	—	—	*172	*31	**	**	—	—	—	—				
\$10,000 under \$15,000	—	—	*4	*6	**	**	—	—	—	—				
\$15,000 under \$20,000	*3,980	*375	*5,119	*410	—	—	—	—	—	—				
\$20,000 under \$25,000	*8,529	*1,518	*4,868	*153	—	—	—	—	—	—				
\$25,000 under \$30,000	*5,191	*290	*27,920	*10,825	*671	*104	—	—	—	—				
\$30,000 under \$35,000	*7,892	*13,439	13,957	3,424	*2,111	*980	—	—	—	—				
\$35,000 under \$40,000	11,668	8,625	*39,343	*29,463	2,371	56	—	—	*1,609	*711				
\$40,000 under \$45,000	—	—	—	—	—	—	—	—	—	—				
\$45,000 under \$50,000	—	—	—	—	—	—	—	—	—	—				
\$50,000 under \$55,000	—	—	—	—	—	—	—	—	—	—				
\$55,000 under \$60,000	—	—	—	—	—	—	—	—	—	—				
\$60,000 under \$65,000	—	—	—	—	—	—	—	—	—	—				
\$65,000 under \$70,000	—	—	—	—	—	—	—	—	—	—				
\$70,000 or more	—	—	—	—	—	—	—	—	—	—				
<b>Nontaxable returns, total</b>	11,964	2,988	14,639	12,012	841	1,905	4,097,751	1,161,602	*8,743	*959				

Footnote(e) at end of table.

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total				Overpayments				Tax due at time of filing				Predetermined estimated tax liability	
	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Refunded		Credited to 1985 estimated tax		Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns	Amount
					Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)						
<b>All returns, total</b>	<b>75,563,505</b>	<b>70,176,767</b>	<b>73,175,119</b>	<b>64,960,221</b>			<b>3,338,165</b>	<b>5,216,546</b>	<b>21,157,790</b>	<b>36,736,773</b>	<b>2,022,836</b>	<b>342,120</b>		
No adjusted gross income	498,075	828,172	474,091	764,220			37,650	63,952	146,310	388,051	22,983	2,202		
\$1 under \$5,000	12,668,321	2,986,219	12,542,439	2,910,615			187,938	75,604	1,912,277	299,818	1,906	10,736		
\$5,000 under \$10,000	12,997,867	5,995,785	12,299,028	5,546,957			417,223	148,829	3,357,233	1,017,665	241,628	10,736		
\$10,000 under \$15,000	10,977,824	5,710,810	10,574,002	5,432,088			543,592	278,712	2,973,423	1,544,856	333,150	21,422		
\$15,000 under \$20,000	8,946,336	6,370,587	8,549,342	6,074,585			506,137	296,002	2,502,701	1,575,305	300,031	21,574		
\$20,000 under \$25,000	6,900,266	6,200,594	6,690,735	5,951,131			307,482	249,463	1,893,445	1,691,940	215,766	21,289		
\$25,000 under \$30,000	5,986,486	7,007,899	5,857,769	6,781,353			200,691	226,546	1,682,723	1,682,723	182,912	25,362		
\$30,000 under \$40,000	8,579,958	12,137,543	8,352,469	11,793,063			345,307	344,480	2,475,684	2,880,051	208,370	26,512		
\$40,000 under \$50,000	4,311,551	7,612,784	4,180,789	7,398,756			199,482	274,029	3,035,774	3,035,774	184,211	32,907		
\$50,000 under \$75,000	3,098,613	7,840,502	2,870,963	7,092,072			313,563	748,430	1,548,147	4,756,134	149,393	38,174		
\$75,000 under \$100,000	550,612	2,399,953	461,626	1,980,010			116,904	419,943	498,943	2,768,553	70,600	29,767		
\$100,000 under \$200,000	344,973	2,523,361	263,409	1,873,489			108,868	649,872	414,524	4,773,916	64,603	47,848		
\$200,000 under \$500,000	85,774	1,784,254	52,079	1,067,559			41,209	716,695	113,693	4,056,409	15,944	38,815		
\$500,000 under \$1,000,000	10,744	411,134	4,412	162,908			7,445	248,226	18,377	2,080,914	2,337	10,680		
\$1,000,000 or more	5,905	667,170	1,958	191,405			4,854	475,764	8,865	4,172,666	918	11,928		
<b>Taxable returns, total</b>	<b>61,700,312</b>	<b>63,050,319</b>	<b>59,553,055</b>	<b>58,131,267</b>			<b>2,974,057</b>	<b>4,919,052</b>	<b>19,847,217</b>	<b>36,054,485</b>	<b>1,846,358</b>	<b>330,095</b>		
No adjusted gross income	3,071	68,180	2,120	52,797			1,423	15,383	17,922	318,431	4,494	566		
\$1 under \$5,000	3,218,147	876,115	3,180,090	858,168			65,339	17,947	1,364,567	181,082	27,108	787		
\$5,000 under \$10,000	9,473,245	3,270,221	8,244,727	3,178,228			310,856	91,992	2,980,053	848,013	176,091	7,809		
\$10,000 under \$15,000	10,827,112	5,078,600	10,147,059	4,847,180			489,210	231,420	2,844,757	1,421,861	302,389	19,384		
\$15,000 under \$20,000	8,817,973	6,056,251	8,437,334	5,777,013			483,512	279,238	2,442,890	1,507,862	280,998	18,895		
\$20,000 under \$25,000	6,823,295	5,940,045	6,622,486	5,718,997			293,529	221,048	1,866,641	1,639,512	207,446	20,274		
\$25,000 under \$30,000	5,926,789	6,772,959	5,800,257	6,562,267			195,637	210,682	1,619,477	1,653,191	176,101	24,529		
\$30,000 under \$40,000	8,534,286	11,984,251	8,311,844	11,630,155			337,370	334,086	2,465,562	2,858,648	205,531	26,152		
\$40,000 under \$50,000	4,298,613	7,546,932	4,170,755	7,277,131			197,578	289,802	1,646,482	3,023,571	163,366	32,735		
\$50,000 under \$75,000	3,083,997	7,764,832	2,857,219	7,022,101			311,621	742,731	1,545,744	4,752,055	148,547	38,070		
\$75,000 under \$100,000	547,173	2,356,894	458,898	1,938,866			116,109	418,028	497,752	2,767,309	70,559	29,702		
\$100,000 under \$200,000	343,602	2,507,509	262,150	1,859,874			108,689	647,634	414,368	4,773,384	64,555	47,835		
\$200,000 under \$500,000	85,466	1,775,872	51,818	1,060,499			41,109	715,373	113,643	4,056,164	**19,175	**62,417		
\$500,000 under \$1,000,000	10,683	407,357	4,380	159,326			7,428	248,031	**27,239	**6,253,571	**	**		
\$1,000,000 or more	5,880	664,302	1,936	188,666			4,647	475,636	**	**	**	**		
<b>Non-taxable returns, total</b>	<b>13,863,193</b>	<b>7,126,448</b>	<b>13,622,064</b>	<b>6,828,954</b>			<b>364,108</b>	<b>297,494</b>	<b>1,310,573</b>	<b>682,288</b>	<b>176,478</b>	<b>12,025</b>		

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Data deleted to avoid disclosure of information for specific taxpayers.

‡Includes prior year returns with minimum tax and current and prior year returns with alternative minimum tax.

§Includes other taxpayments.

NOTE: Detail may not add to total because of rounding.



**Table 3.4— Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed**  
(All figures are estimates based on samples— money amounts are in thousands of dollars)

Tax rate classes	All returns											
	Classified by the highest marginal rate at which tax was computed											
	Income subject to tax			Tax generated			Income tax after credits			Number of returns		
	At all rates	At marginal rate	(3)	At all rates	At marginal rate	(5)	Total	As a percent of adjusted gross income	As a percent of income subject to tax	(10)	(11)	
(1)	(2)	(4)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All marginal rates	94,178,183	2,160,796,697	247,619,147	305,502,995	74,219,127	297,322,604	17.5	17.5	94,178,183	1,696,397,261	305,502,985	
0 percent	9,786,311	35,593,283	13,113,138	—	—	7,908	( <sup>1</sup> )	0.1	94,178,183	254,373,153	15,284,945	
11 percent	6,376,938	38,297,264	4,888,357	534,804	597,719	387,525	1.0	4.2	94,391,872	138,772,224	15,264,945	
12 percent	5,833,339	48,032,085	30,191,522	4,563,771	547,653	1,278,056	2.7	4.9	84,391,872	128,028,579	31,023,429	
14 percent	10,240,221	111,399,663	77,965,090	15,708,819	6,052,281	5,560,672	5.0	7.1	72,181,595	221,683,900	61,035,746	
15 percent	3,814,228	34,160,343	28,371,322	3,578,840	2,575,589	2,504,737	7.3	8.8	22,420,735	40,791,854	6,116,778	
16 percent	8,504,290	133,731,140	102,098,070	13,772,000	10,468,010	10,033,248	7.5	9.8	53,367,911	169,908,668	27,185,392	
17 percent	1,330,112	18,364,049	13,615,052	2,043,078	1,398,748	1,166,592	6.4	8.6	4,759,235	12,673,359	2,154,471	
18 percent	9,309,446	185,671,976	144,410,149	15,820,143	9,847,323	16,666,400	8.7	11.2	48,292,744	151,111,318	27,200,037	
20 percent	3,108,210	52,707,235	45,287,431	5,867,513	710,987	5,719,593	10.9	12.6	14,430,222	28,965,388	5,793,078	
22 percent	5,418,239	155,685,539	120,212,646	11,509,992	2,532,198	15,393,480	9.9	12.8	24,553,076	95,214,057	20,947,092	
23 percent	2,906,798	54,482,771	48,015,520	4,413,550	6,830,155	6,781,568	12.5	14.1	9,833,440	26,578,804	6,113,125	
24 percent	744,565	19,123,750	15,406,814	1,855,731	2,331,738	2,234,244	11.7	14.5	1,487,572	1,390,480	1,390,480	
25 percent	5,867,497	202,289,968	158,729,813	15,088,958	3,772,469	23,421,526	11.6	14.8	19,134,837	84,968,510	21,242,127	
26 percent	3,304,338	77,497,005	68,174,869	8,035,917	2,069,338	1,131,563	14.3	16.2	6,926,642	27,234,128	7,080,873	
28 percent	4,826,648	190,495,118	132,986,146	11,764,338	25,932,478	25,368,437	13.3	16.6	14,010,347	60,131,783	16,836,899	
30 percent	1,725,243	50,795,916	44,708,782	4,165,572	8,348,232	8,312,271	18.4	18.6	3,622,304	14,219,995	4,285,998	
32 percent	185,203	6,977,334	5,768,747	434,900	1,118,804	1,090,529	15.6	18.9	377,817	1,455,754	465,841	
33 percent	4,868,453	238,161,470	192,159,000	21,572,179	7,118,819	36,915,512	15.5	19.2	8,805,882	62,932,313	20,767,663	
34 percent	868,672	30,861,067	27,033,018	2,015,264	6,851,190	5,821,731	18.2	20.8	1,897,061	7,465,726	2,538,347	
35 percent	117,068	5,350,344	4,430,987	439,968	153,639	957,785	17.9	21.6	192,614	1,239,756	433,915	
38 percent	2,628,906	156,900,739	127,911,982	13,890,038	5,278,214	29,260,760	18.6	22.9	4,965,818	43,045,886	16,357,437	
42 percent	1,387,030	109,416,305	88,352,694	11,835,173	24,235,313	23,589,414	21.6	26.7	2,412,458	34,481,140	14,482,079	
45 percent	307,617	38,407,612	28,869,403	3,011,183	1,355,032	8,943,330	24.6	31.0	753,924	13,508,789	6,078,955	
48 percent	183,429	15,200,721	12,074,809	1,754,808	3,870,054	3,838,602	25.3	31.8	285,190	4,451,574	2,138,756	
49 percent	230,968	37,174,803	29,817,186	4,732,806	10,717,855	10,422,797	28.0	35.0	432,821	15,311,314	7,502,544	
50 percent	303,414	116,069,188	94,980,188	54,055,591	42,532,600	41,286,395	35.6	43.5	303,414	54,055,591	27,027,795	
Joint returns and returns of surviving spouses												
Tax rate classes	Classified by the highest marginal rate at which tax was computed											
	Income subject to tax			Tax generated			Income tax after credits			Number of returns		
	At all rates	At marginal rate	(15)	At all rates	At marginal rate	(17)	Total	As a percent of adjusted gross income	As a percent of income subject to tax	(22)	(23)	
	(13)	(14)	(16)	(15)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
All marginal rates	45,570,608	1,507,610,058	1,159,571,004	170,460,801	221,692,383	55,358,892	215,653,440	14.3	18.6	45,570,608	1,159,571,004	221,692,363
0 percent	2,319,558	15,751,936	4,454,820	—	—	—	1,823	( <sup>1</sup> )	0.9	45,570,608	151,508,390	—
11 percent	1,970,664	18,664,873	8,780,270	2,080,012	227,796	228,801	174,916	0.9	2.0	43,251,050	88,768,823	9,764,570
12 percent	2,283,672	25,771,426	14,940,477	2,380,281	812,032	285,834	699,366	2.7	4.7	41,280,386	84,273,380	10,112,806
14 percent	4,724,992	69,617,015	46,065,708	10,155,769	3,701,596	1,421,808	3,433,920	4.9	7.5	38,986,714	157,524,173	22,053,384
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	4,802,590	92,596,141	66,869,727	9,716,906	6,763,500	1,555,025	6,371,600	6.9	9.5	34,271,722	130,542,347	20,886,776
17 percent	5,212,267	126,325,360	94,394,139	10,997,867	11,051,608	1,979,616	10,512,585	8.3	11.1	29,469,132	112,876,700	20,317,806
20 percent	5,344,400	154,658,698	119,400,246	11,443,368	15,859,757	2,517,540	15,286,965	9.9	12.8	24,256,865	94,658,212	20,824,807
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	5,810,540	201,225,472	157,961,171	15,021,887	23,886,903	3,755,472	23,308,401	11.6	14.8	18,912,465	84,462,089	21,115,522
25 percent	4,411,575	178,128,598	142,767,247	10,861,155	24,170,416	3,041,123	23,648,892	13.3	16.6	13,101,925	56,920,010	15,937,603
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	4,823,980	237,067,473	191,284,356	21,480,260	37,351,663	7,088,486	36,747,142	15.5	19.2	8,690,350	62,463,782	20,613,048
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	2,120,425	135,399,694	109,309,778	12,194,313	25,353,527	4,633,839	24,924,412	18.4	22.8	3,866,370	36,986,732	14,054,958
42 percent	1,030,076	88,701,698	71,705,014	9,900,454	19,781,824	4,158,151	19,215,051	21.4	26.8	1,745,945	28,226,700	11,855,214
45 percent	290,720	35,056,954	27,795,059	2,909,427	8,844,550	1,309,242	8,620,445	24.6	31.0	715,969	13,027,974	5,862,586
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	227,613	36,904,521	29,601,594	4,700,732	10,640,694	2,303,359	10,347,178	28.0	35.0	425,149	15,170,140	7,433,369
50 percent	197,538	90,739,998	74,241,399	42,161,552	33,446,497	21,090,776	32,360,613	35.7	43.6	197,538	42,161,552	21,080,776

Footnote(s) at end of table.

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	Separate returns of husbands and wives										Classified by each rate at which tax was computed													
	Classified by the highest marginal rate at which tax was computed										Classified by each rate at which tax was computed													
	Number of returns	Adjusted gross income	Income subject to tax	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate								
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All marginal rates	815,674	12,109,379	9,101,467	1,985,860	1,925,352	728,094	1,882,050	15.5	( <sup>1</sup> )	20.7	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
0 percent	119,930	347,670	95,545	95,545	2,576	2,596	2,617	1.8	( <sup>1</sup> )	3.0	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
11 percent	36,936	144,273	86,387	23,596	12,368	4,921	10,706	2.9	4.9	7.5	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
12 percent	64,772	366,207	219,134	41,011	42,564	17,406	39,046	5.0	7.5	7.5	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
14 percent	104,354	787,161	520,869	124,344	42,564	17,406	39,046	5.0	7.5	7.5	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
15 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
16 percent	113,412	1,073,939	779,319	104,518	78,197	16,723	77,346	7.2	9.9	9.9	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
17 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
18 percent	80,059	1,011,197	714,742	74,270	83,023	13,369	81,492	8.1	11.4	11.4	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
20 percent	73,839	1,026,841	812,400	66,626	106,822	14,658	106,515	10.4	13.1	13.1	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
22 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
23 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
24 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
25 percent	56,957	1,064,496	768,642	68,071	115,678	17,018	113,125	10.6	14.7	14.7	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
26 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
28 percent	48,883	946,513	815,941	70,190	139,082	19,653	138,692	14.7	17.0	17.0	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
30 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
32 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
33 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
34 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
35 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
38 percent	38,636	1,140,662	964,078	79,314	218,894	30,139	216,346	19.0	22.4	22.4	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
42 percent	22,065	958,899	796,897	134,947	224,008	56,678	220,204	23.0	27.6	27.6	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
45 percent	*2,886	*176,221	*140,215	*16,694	*44,914	*7,512	*44,914	*25.4	*32.0	*32.0	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
48 percent	—	—	—	—	—	—	—	—	—	—	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
49 percent	3,355	270,282	215,592	32,074	77,161	15,716	75,619	28.0	35.1	35.1	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487
50 percent	4,117	1,701,001	1,297,040	962,740	1,297,040	481,370	587,142	34.5	45.3	45.3	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487	1,925,352	815,674	9,101,487

Tax rate classes	Returns of heads of households										Classified by each rate at which tax was computed									
	Classified by the highest marginal rate at which tax was computed										Classified by each rate at which tax was computed									
	Number of returns	Adjusted gross income	Income subject to tax	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate				
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)				
All marginal rates	8,741,913	135,004,165	100,599,552	14,536,933	14,149,832	3,076,826	12,908,987	9.6	( <sup>1</sup> )	12.8	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
0 percent	989,689	4,315,398	1,250,228	1,250,228	103,044	103,479	14,185	0.2	( <sup>1</sup> )	0.5	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
11 percent	932,230	5,973,661	3,084,851	940,722	1,040,304	364,773	151,056	1.6	2.7	2.7	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
12 percent	1,040,789	9,224,475	5,619,775	1,040,304	640,981	124,836	468,749	4.3	6.1	6.1	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
14 percent	1,019,970	10,970,105	7,693,100	1,063,295	640,981	124,836	468,749	4.3	6.1	6.1	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
15 percent	—	—	—	—	—	—	—	—	—	—	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
16 percent	—	—	—	—	—	—	—	—	—	—	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
17 percent	1,330,112	18,364,049	13,615,052	2,043,078	1,398,748	347,323	1,166,592	6.4	8.6	8.6	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
18 percent	1,168,366	19,907,500	15,561,523	1,774,804	1,858,789	319,465	1,653,053	8.3	10.6	10.6	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
20 percent	773,185	15,949,077	12,735,391	1,137,616	1,691,649	227,523	1,590,642	10.0	12.5	12.5	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
22 percent	—	—	—	—	—	—	—	—	—	—	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
23 percent	—	—	—	—	—	—	—	—	—	—	8,741,913	100,599,552	14,149,832	8,741,913	100,599,552	14,149,832				
24 percent	744,565</																			



**Table 3.4— income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	Returns of single persons									
	Classified by the highest marginal rate at which tax was computed					Classified by each rate at which tax was computed				
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits		Number of returns	Income taxed at rate
	(4)	(5)	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	(56)	(59)
			(51)	(52)	(53)	(54)	(55)	(57)		(60)
All marginal rates	39,049,888	506,063,085	427,125,238	60,635,554	67,535,439	15,055,315	66,876,127	13.2	39,049,888	427,125,238
0 percent	6,357,134	15,178,279	7,312,545	7,312,545	—	—	6,095	0.1	39,049,888	82,506,109
1 percent	3,437,108	13,514,457	9,749,375	1,844,027	201,183	202,843	105,807	2.0	39,049,888	27,025,348
12 percent	2,444,106	12,565,977	9,412,136	1,102,175	426,787	132,261	416,898	4.4	39,049,888	51,713,165
14 percent	4,350,905	30,025,362	23,685,333	4,365,411	1,667,120	611,158	1,619,056	6.8	39,049,888	51,713,165
15 percent	3,814,228	34,160,343	28,371,322	3,578,840	2,575,589	536,826	2,504,737	8.8	39,049,888	40,791,854
16 percent	3,588,288	40,061,060	34,449,024	3,948,576	3,626,313	631,772	3,584,303	10.4	39,049,888	38,490,479
17 percent	—	—	—	—	—	—	—	—	—	—
18 percent	2,848,754	38,427,919	33,739,745	2,973,202	3,960,807	535,176	3,919,269	11.6	39,049,888	28,529,078
20 percent	2,336,025	36,756,158	32,552,040	2,417,318	4,175,864	483,464	4,128,950	12.7	39,049,888	23,067,542
22 percent	—	—	—	—	—	—	—	—	—	—
23 percent	2,906,788	54,462,771	48,015,520	4,415,550	6,830,155	1,015,117	6,781,568	12.5	39,049,888	26,578,804
24 percent	—	—	—	—	—	—	—	—	—	—
25 percent	—	—	—	—	—	—	—	—	—	—
26 percent	3,304,338	77,487,005	68,174,869	8,035,917	11,131,583	2,089,338	11,056,480	14.3	39,049,888	27,234,128
28 percent	—	—	—	—	—	—	—	—	—	—
30 percent	1,725,243	50,795,916	44,708,782	4,185,572	8,348,232	1,249,672	8,312,271	16.4	39,049,888	14,219,995
32 percent	—	—	—	—	—	—	—	—	—	—
33 percent	—	—	—	—	—	—	—	—	—	—
34 percent	868,672	30,861,067	27,033,018	2,015,264	5,640,502	685,190	5,621,731	18.2	39,049,888	7,485,726
35 percent	—	—	—	—	—	—	—	—	—	—
38 percent	—	—	—	—	—	—	—	—	—	—
42 percent	469,845	20,360,182	17,638,125	1,616,411	4,141,110	614,236	4,120,002	20.2	39,049,888	5,749,636
44 percent	287,040	15,701,458	13,430,345	1,518,185	3,599,450	637,638	3,530,960	22.5	39,049,888	5,284,940
45 percent	—	—	—	—	—	—	—	—	—	—
48 percent	176,777	14,454,399	11,458,271	1,682,503	3,856,271	807,601	3,628,193	25.1	39,049,888	4,192,769
49 percent	—	—	—	—	—	—	—	—	—	—
50 percent	94,727	21,134,733	17,394,728	9,646,060	7,554,468	4,823,030	7,451,816	35.3	39,049,888	9,646,060

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

(-) Less than \$500.

(.) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.



**Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with income subject to tax	Tax generated at all rates					Tax generated at specified rate					Tax generated at specified rate				
		Taxable income	Income subject to tax	Tax generated at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate	Income subject to tax	Number of returns	Tax generated at rate
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>Total</b>	<b>94,178,183</b>	<b>1,701,365,731</b>	<b>1,696,397,261</b>	<b>305,502,985</b>	<b>94,178,183</b>	<b>254,373,153</b>	<b>84,391,872</b>	<b>138,772,224</b>	<b>15,264,945</b>	<b>78,014,934</b>	<b>126,028,579</b>	<b>15,123,429</b>				
Under \$2,000	2,911,739	2,111,205	2,111,177	12,741	2,911,739	1,994,234	268,178	115,942	12,864	—	138,118	18,574				
\$2,000 under \$4,000	6,172,033	21,802,911	21,811,327	110,277	6,172,033	10,633,730	831,605	5,010,007	91,483	3,216,581	2,044,047	245,286				
\$4,000 under \$6,000	6,573,321	21,802,911	21,811,327	110,277	6,573,321	10,633,730	831,605	5,010,007	91,483	3,216,581	2,044,047	245,286				
\$6,000 under \$8,000	6,564,757	32,142,460	32,143,438	2,008,719	6,564,757	15,772,701	5,650,846	6,115,349	8,484,887	953,338	5,296,542	695,730				
\$8,000 under \$10,000	6,407,343	42,800,843	42,811,327	3,381,086	6,407,343	16,439,918	6,115,349	6,115,349	8,484,887	953,338	5,296,542	695,730				
\$10,000 under \$12,000	5,917,123	50,144,574	50,120,503	4,540,132	5,917,123	15,890,677	5,812,622	5,812,622	8,936,357	982,958	5,591,098	898,081				
\$12,000 under \$14,000	5,600,201	57,255,993	57,211,297	5,803,710	5,600,201	16,697,317	5,544,704	5,544,704	8,778,459	965,631	5,406,785	972,854				
\$14,000 under \$16,000	4,906,140	58,840,402	58,847,348	6,449,614	4,906,140	13,459,290	4,866,253	4,866,253	8,014,841	881,632	4,812,940	912,117				
\$16,000 under \$18,000	4,790,073	65,596,107	65,564,384	7,637,146	4,790,073	13,365,383	4,767,900	4,767,900	8,092,216	890,144	4,739,176	935,590				
\$18,000 under \$20,000	4,199,349	64,870,928	64,868,354	8,037,345	4,199,349	11,998,346	4,190,017	4,190,017	7,156,008	787,161	4,166,620	833,575				
\$20,000 under \$25,000	8,796,271	160,866,305	160,839,540	21,559,424	8,796,271	25,890,001	8,779,179	8,779,179	15,561,802	1,711,802	13,907,089	1,823,212				
\$25,000 under \$30,000	7,623,149	168,006,165	167,994,589	24,429,802	7,623,149	23,265,926	7,611,323	7,611,323	14,124,302	1,553,673	12,570,629	1,668,851				
\$30,000 under \$40,000	11,062,400	305,242,257	304,606,880	49,516,772	11,062,400	35,268,815	11,058,449	11,058,449	21,559,449	2,371,539	11,048,528	2,378,098				
\$40,000 under \$50,000	5,956,623	210,324,094	209,677,878	39,198,306	5,956,623	19,532,040	5,958,160	5,958,160	11,931,857	1,318,975	11,332,188	1,431,863				
\$50,000 under \$75,000	4,649,215	214,921,141	213,958,004	47,768,199	4,649,215	15,331,484	4,647,030	4,647,030	9,408,889	1,034,889	9,369,914	1,124,390				
\$75,000 under \$100,000	1,045,968	69,194,901	68,750,236	18,949,643	1,045,968	3,431,122	1,044,999	1,044,999	2,095,608	230,517	2,085,344	250,241				
\$100,000 under \$200,000	758,232	77,469,537	76,620,232	25,735,462	758,232	2,482,586	757,959	757,959	1,517,878	166,967	1,510,319	181,238				
\$200,000 under \$500,000	198,561	44,194,722	43,786,195	18,409,031	198,561	642,607	198,401	198,401	391,243	43,037	388,805	46,657				
\$500,000 under \$1,000,000	28,935	15,798,723	15,717,240	7,349,184	28,935	93,471	28,926	28,926	56,972	6,267	56,623	7,495				
\$1,000,000 or more	14,730	27,938,970	27,913,041	13,698,640	14,730	47,254	14,729	14,729	28,809	3,169	28,622	3,435				
<b>Total</b>	<b>72,181,595</b>	<b>221,683,900</b>	<b>31,035,746</b>	<b>22,420,735</b>	<b>40,791,854</b>	<b>6,118,778</b>	<b>53,367,911</b>	<b>169,908,698</b>	<b>27,185,392</b>	<b>4,759,235</b>	<b>12,673,359</b>	<b>2,154,471</b>				
Under \$2,000	6,781,212	22,330	—	—	6,781,212	—	—	—	—	—	—	—				
\$2,000 under \$4,000	1,138,714	482,729	3,128	—	1,138,714	—	—	—	—	—	—	—				
\$4,000 under \$6,000	3,767,131	5,261,266	736,577	789,982	3,767,131	2,281,511	2,281,511	2,281,511	4,226	4,226	4,226	—				
\$6,000 under \$8,000	4,077,811	7,691,386	1,076,704	3,258,224	4,077,811	4,167,051	4,167,051	4,167,051	6,250,059	313,473	3,770	641				
\$8,000 under \$10,000	4,603,842	8,336,069	1,167,050	2,948,830	4,603,842	5,700,629	5,700,629	5,700,629	855,094	590,603	230,682	30,663				
\$10,000 under \$12,000	5,095,952	10,548,867	1,476,841	2,637,476	5,095,952	5,220,879	5,220,879	5,220,879	783,132	925,050	1,160,071	197,212				
\$12,000 under \$14,000	4,684,997	12,189,010	1,706,461	2,108,646	4,684,997	4,204,231	4,204,231	4,204,231	5,426,074	868,172	1,729,568	294,027				
\$14,000 under \$16,000	4,657,594	13,670,390	1,913,855	1,845,662	4,657,594	3,685,697	3,685,697	3,685,697	5,450,024	1,130,688	2,014,528	342,470				
\$16,000 under \$18,000	4,152,152	12,785,255	1,789,936	1,568,476	4,152,152	3,126,490	3,126,490	3,126,490	4,881,973	9,061,658	1,444,812	245,618				
\$18,000 under \$20,000	8,703,198	29,133,694	4,078,717	2,774,867	8,703,198	5,544,615	5,544,615	5,544,615	831,692	24,835,996	3,973,759	408,166				
\$20,000 under \$25,000	7,578,712	27,313,000	3,823,820	1,811,210	7,578,712	3,618,778	3,618,778	3,618,778	5,428,177	24,872,497	3,978,600	273,323				
\$25,000 under \$30,000	11,037,105	42,803,560	5,992,498	1,604,468	11,037,105	3,202,318	3,202,318	3,202,318	480,348	10,539,863	1,396,028	237,685				
\$30,000 under \$40,000	5,950,595	24,144,363	3,380,211	505,053	5,950,595	1,010,106	1,010,106	1,010,106	151,516	22,852,965	426,033	72,426				
\$40,000 under \$50,000	4,642,144	19,022,158	2,663,102	341,075	4,642,144	680,628	680,628	680,628	102,094	2,888,428	231,251	39,313				
\$50,000 under \$75,000	1,044,532	4,245,990	594,439	96,120	1,044,532	1,924,400	1,924,400	1,924,400	4,046,742	647,479	39,603	6,732				
\$75,000 under \$100,000	757,496	3,070,468	429,865	70,427	757,496	140,854	140,854	140,854	2,920,956	467,353	35,426	6,022				
\$100,000 under \$200,000	198,373	790,341	110,648	24,110	198,373	48,220	48,220	48,220	753,455	120,553	10,264	1,745				
\$200,000 under \$500,000	28,919	114,977	16,097	3,446	28,919	6,890	6,890	6,890	109,511	17,522	1,659	282				
\$500,000 under \$1,000,000	14,728	58,037	8,125	1,846	14,728	3,691	3,691	3,691	55,211	8,834	983	167				

Footnote(s) at end of table.

**Table 3.5—All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate—Continued									
	18 percent					20 percent				
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax
<b>Total</b>	<b>48,292,744</b>	<b>151,111,318</b>	<b>27,200,037</b>	<b>14,430,222</b>	<b>28,965,388</b>	<b>5,793,078</b>	<b>24,553,076</b>	<b>95,214,057</b>	<b>20,947,092</b>	<b>9,533,440</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	—	—	—	—	—	—	—	—	—	—
\$75,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—
<b>Total</b>	<b>1,487,572</b>	<b>5,793,668</b>	<b>1,390,480</b>	<b>19,134,837</b>	<b>84,968,510</b>	<b>21,242,127</b>	<b>6,926,642</b>	<b>27,234,128</b>	<b>7,080,873</b>	<b>14,010,347</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	—	—	—	—	—	—	—	—	—	—
\$75,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote(e) at end of table.



(All figures are estimates based on samples — money amounts are in thousands of dollars)

Footnote(s) at end of table.



**Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate — Continued											
	45 percent			48 percent			49 percent			50 percent		
	Number of returns (70)	Income subject to tax (71)	Tax generated at rate (72)	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)
<b>Total</b> .....	753,924	13,508,789	6,078,955	285,190	4,451,574	2,136,756	432,621	15,311,314	7,502,544	303,414	54,055,591	27,027,795
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000 .....	9,270	46,411	20,885	93,453	470,132	225,663	1,182	4,926	2,414	—	—	—
\$75,000 under \$100,000 .....	41,373	212,281	95,527	82,575	1,403,684	673,768	1,724	18,377	9,005	15,578	80,480	40,240
\$100,000 under \$200,000 .....	493,963	8,328,162	3,747,673	76,066	1,803,459	865,660	227,124	5,040,287	2,469,741	80,013	2,061,063	1,030,531
\$200,000 under \$500,000 .....	171,148	4,023,236	1,810,456	26,962	612,480	283,990	165,334	8,232,767	4,063,456	164,661	14,823,204	7,411,602
\$500,000 under \$1,000,000 .....	25,324	597,001	268,650	3,957	104,704	50,258	24,735	1,299,066	636,542	28,508	11,376,711	5,688,355
\$1,000,000 or more .....	128,461	301,698	135,764	2,157	57,116	27,416	12,522	655,892	321,387	14,654	25,714,133	12,857,067

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.



Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue (IR) Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1984.

Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) are either new or modified definitions reflecting changes in the law or in Statistics of Income processing.

Section 5, 1984 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 4 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

## Additional Tax for Tax Preferences (#)

For Tax Year 1983 and 1984 returns covered in this report, this tax is the alternative minimum tax. For any pre-Tax Year 1983 returns, this tax is the sum of "minimum tax" and alternative minimum tax. (See "Alternative Minimum Tax".)

## Adjusted Gross Income Less Deficit (#)

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

- Compensation for services, including fees, commissions, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities, pensions, and social security payments;
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness;
- Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes. In particular:

- Accident and health insurance proceeds, "Black Lung" benefits; and casualty insurance proceeds;
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.;
- Employment agency fees paid directly by the

- taxpayer's employer and relocation payments;
- Federal Employees' Compensation Act payments;
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and certain social security benefits;
- Meals and lodging provided by the employer for the employees' benefit;
- Military allowances and payments to dependents of military personnel;
- Payments to a beneficiary of a deceased employee;
- Payments to reduce the cost of winter energy consumption;
- Railroad Retirement Act pensions and railroad retirement lump-sum payments;
- Rental allowance of members of the clergy;
- Scholarship and fellowship grants;
- Tax-exempt interest;
- Veteran's benefits; and
- Workmen's compensation.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 23). Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a trade or business;
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpayer;
- Depreciation deduction allowed life tenants and income beneficiaries of property held in trust;
- Deductible losses from sales of capital assets and other property.
- Excludable portion of the excess of net long-term capital gain over net short-term capital loss;
- Business net operating loss deductions;
- Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Limited exclusion of railroad retirement pension income;
- Limited exclusion of social security benefits;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan; and
- Limited exclusion of qualified foreign earned income.

From Total Income (line 23 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement



fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements (IRA's) by employees or self-employed persons;

- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Reforestation expenses;
- Deduction for two-earner married couples;
- Deductions for foreign housing; and
- Certain repayments of supplemental unemployment compensation.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

#### Adjustments

See "Statutory Adjustments."

#### Advance Earned Income Credit Payments

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

#### Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

#### Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

- (1) required under the terms of a decree of divorce or separation, or a written instrument incident to that decree;
- (2) paid in discharge of a legal obligation based on the marital relationship; or
- (3) paid after the decree and on a periodic basis.

#### All Other Taxes (#)

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. (For pre-1983 returns the computation of "total income tax" included minimum tax.) Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

#### Alternative Minimum Tax (#)

The Internal Revenue (IR) Code provides for special treatment of some kinds of income and allows special deductions for some kinds of expenses. So that individual taxpayers who benefit from these provisions will pay at least a minimum amount of tax, two special taxes for individual taxpayers were in effect -- the minimum tax (repealed in 1982) and the alternative minimum tax. The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) amended earlier provisions in the alternative minimum tax law to embody certain tax preference items previously covered by the individual minimum tax.

The alternative minimum tax is levied on benefits received in the form of deductions, lower tax rates, and exclusions from tax. These benefits are known as "alternative minimum tax preferences" (see definition below) or "alternative minimum tax preference items" because they result from the preferential treatment given those items in the tax law.

The alternative minimum tax was computed by reducing alternative minimum taxable income (see definition below) by an exemption amount determined by filing status. If the return was filed jointly by a married couple or a surviving spouse, the amount was \$40,000. The amount for single or head of household taxpayers was \$30,000. For married couples filing separately, the amount was \$20,000.

If the amount in excess of the exemption was greater than zero, it was multiplied by 20 percent, the minimum rate. The residual amount of tax was reduced by "income tax after credits", excluding "additional taxes" (as reported on Form 1040). For taxpayers claiming a foreign tax credit, the amount of residual alternative minimum tax over additional taxes could be further reduced by the foreign tax credit. The amount that the alternative minimum tax was reduced by the foreign tax credit was computed by special rules and generally was limited to the proportion of alternative minimum income attributable to foreign sources.

#### Alternative Minimum Taxable Income (#)

Alternative minimum taxable income was defined as adjusted gross income including any net operating losses plus the sum of the alternative minimum tax preference items (defined below) less the following:

- (1) alternative tax net operating loss;
- (2) alternative minimum tax itemized deductions;
- (3) accumulated distributions made from a trust; and
- (4) the amount of the alcohol fuel credit.

#### Alternative Minimum Tax Preferences (#)

Because some income and deductions are given special treatment under the IR Code, many taxpayers would pay little or no tax if it were not for the alternative minimum tax. Below are the items that are tax preferences because they were given "preferential" treatment in the form of deductions, lower tax rates, and exclusion from tax:

- (1) Dividend Exclusion--This is the portion of ordinary dividends not included in taxable income,
- (2) Capital Gains Deduction--This is the 60 percent deduction amount for net long-term capital gains excluding any gains from the sale of a principal home,

- (3) Incentive Stock Options--This amount is the difference between the fair market value of stock bought under an incentive stock option and the price paid for the stock,
- (4) Accelerated Depreciation on Real Property--This amount represents the depreciation or amortization taken during the year on real property less the depreciation that would have been taken under the straight-line method,
- (5) Accelerated Depreciation on Leased Personal Property--This amount represents the depreciation or amortization taken during the year on leased personal property less the depreciation or amortization that would have been taken under the straight-line method,
- (6) Amortization of Certified Pollution Control Facilities--This amount represents the amortization deduction for a certified pollution control facility less the depreciation deduction normally allowed,
- (7) Depletion--This amount is the depletion deduction for the year in excess of the adjusted basis in the property at the end of the year,
- (8) Intangible Drilling and Development Costs--This is the deduction amount for intangible drilling and development costs for oil, gas, or geothermal wells (figured separately),
- (9) Mining Exploration and Development Costs--This is the amount allowed for current-year mining exploration and development costs less the deduction that would have been amortized over a 10-year period,
- (10) Circulation and Research and Experimental Expenditures--This is the amount by which the current year deduction allowable for circulation costs (of newspapers, magazines, and other periodicals) and research and experimental expenditures exceed the amount that would have been amortized over a 3-year period for circulation costs and a 10-year period for research and experimental expenditures, and
- (11) Reserves for Losses on Bad Debts of Financial Institutions--This amount was the excess of additional reserves for bad debts less the amount that would have been allowed based on actual loss experience.

#### Business or Profession Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not considered a business expense, but was

offset, instead, against "other income" on the proprietor's income tax return.

Information on sole proprietorships business receipts and expenditures can be found in the annual summer issue of the Statistics of Income Bulletin.

#### Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

#### Capital Gain Distributions Reported on Form 1040

These distributions included the following:

- (1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies and mutual funds. Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund.
- (2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14, Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

#### Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

#### Casualty or Theft Loss, Nonbusiness (#)

Nonbusiness casualty and theft losses for which taxpayers were not reimbursed were deductible from adjusted gross income to the extent that the net loss for each such casualty or theft exceeded \$100 and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm.

For 1984, casualty and theft gains and losses were required to be netted. Net gains were realized if total reimbursements (such as insurance payments) exceeded total cost or fair market value for the items. Such net gains were required to be treated as capital gains and reported on Schedule D. Depending on the holding period for the lost asset, the net gains reported on Schedule D were treated as either short or long-term capital gains. Each net loss in excess of \$100 could be deducted to the extent that the sum of the net losses exceeded 10 percent of adjusted gross income.

#### Child Care Credit (#)

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age



15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home (e.g., babysitters, maids, or cooks). In addition, expenditures paid for the care of children under the age of 15 or disabled dependents for out-of-home non-institutional care were qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was \$2,400 if one qualifying child or dependent was involved and \$4,800 if more than one was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percent for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The amount of the credit which could be claimed was limited to total tax liability and any excess was not refundable.

#### Contributions Deduction for Itemizers

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

- (1) the United States, a State, or a local government for exclusively public purposes;
- (2) organizations created in the United States or its possessions or under the law of the United States and operated exclusively for:
  - (a) religious purposes,
  - (b) charitable purposes,
  - (c) scientific purposes,
  - (d) literary purposes,
  - (e) educational purposes,
  - (f) fostering national or international amateur sports competition, or
  - (g) preventing cruelty to children or animals.
- (3) cemetery companies owned and operated exclusively for the benefit of their members;
- (4) organizations of war veterans or their auxiliaries; and
- (5) domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions their pro-rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to certain qualified organizations which were subject to a 20 percent limitation. When a taxpayer donated tangible personal property not used directly in its exempt functions, the deduction was the fair market value subject to a reduced ceiling. Gifts of capital assets not covered by the above situation were subject to a 30 percent limitation. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to

contributions made in 1984, the statistics also include amounts carried over from 1979-1983 that were within the current year's percentage limitations.

Cash contributions to a single organization of more than \$3,000 were reported separately from other cash contributions, and these data are shown separately in the statistics. For Tax Years 1982, 1983, and 1984, a processing error caused any contribution amount of more than \$3,000 to be classified as a contribution to a single organization if there were no contributions to a single organization reported. Thus, cash contributions of \$3,000 or more to a single organization was overstated for those years, and cash contributions under \$3,000 to a single organization was understated. The error was estimated to be \$5.0 billion for Tax Year 1984, \$4.4 billion for Tax Year 1983, and \$3.6 billion for Tax Year 1982.

#### Contributions Deduction for Nonitemizers (#)

Taxpayers who did not itemize their deductions were still able to benefit from tax law provisions for charitable contributions. The criteria which determined the deduction of charitable contributions was the same for itemizing as well as nonitemizing taxpayers. However, the deductible amount was computed differently and was substantially less for nonitemizing taxpayers.

For Tax Year 1984, individuals who did not itemize deductions could deduct 25 percent of their first \$300 (\$150 for married couples filing separate returns) of charitable contributions in arriving at their taxable income. Formerly taxpayers could only deduct 25 percent of their first \$100 (\$50 for married couples filing separate returns).

#### Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxi-cab operators of qualified taxicabs), (3) operation of inter-city, local, or school buses, (4) non-highway purposes of a trade or business, and (5) operation of qualified diesel-powered highway vehicles. These taxes could be applied as a credit to reduce total income tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

#### Credit for the Elderly and Permanently and Totally Disabled (#)

Beginning in 1984, a credit for the elderly and permanently and totally disabled was available to all taxpayers age 65 or older (within certain income limitations) and to those taxpayers under age 65, retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. An individual was considered permanently and totally disabled if he or she was medically determined to be "unable to engage in any substantial gainful activity because of a physical or mental impairment which could result in death or last over 12 continuous months."

Individuals, age 65 or older, determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. The classifications were grouped as follows:



Base Amount

\$5,000

Single and 65 or over or disabled; married filing jointly with only one spouse either 65 or over or retired on disability,

\$7,500

Married filing jointly with both spouses either 65 or over or retired on disability,

\$3,750

Married filing separately either 65 or over or retired on disability

Permanently and totally disabled individuals under age 65, determined the base amount on which to figure the credit as the lesser of the allowable amount (defined above) or taxable disability income. The base amount, for both qualifying groups was further reduced by the sum of nontaxable social security, benefits, railroad retirement and Veterans pensions, and other nontaxable pensions plus one-half of adjusted gross income in excess of an additional exclusion amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of this amount.

This credit was categorized as a personal credit. The amount of the credit that could be claimed was limited to total tax liability and any excess was not refundable.

Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends from regulated investment companies, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax.

Credit on 1985 Estimated Tax

This credit was the part of the overpayment of 1984 tax which taxpayers specifically requested to be credited to their estimated tax for 1985. (See also "Overpayment.")

Deduction for Working Married Couples

Married taxpayers who filed a joint return and who both worked qualified for a deduction. The maximum amount eligible for deduction was 10 percent of \$30,000. The deduction was computed as 10 percent of qualified earned income of the lower earning spouse. Married taxpayers who filed Form 2555 (Foreign Earned Income) to exclude any income from tax or deduct certain housing costs; or who filed Form 4563 (Exclusion of Income From Sources In United States Possessions) to exclude income from tax, were not eligible for the deduction.

Disability Income Exclusion (#)

For Tax Year 1984 the disability income exclusion was repealed. See "Credit for the Elderly and Permanently and Totally Disabled."

Dividend Exclusion

Taxpayers could exclude up to \$100 (\$200 on a joint return) of eligible dividends from adjusted gross income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equaled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

- (1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits) and qualifying distributions from real estate investment trusts or regulated investment companies, and
- (2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, Subchapter S corporations, and dividends from certain real estate investment trusts.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 10 percent of the first \$5,000 of earned income, or \$500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,000. Thus at the \$10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

- (1) had less than \$10,000 of adjusted gross income or earned income, whichever was larger;
- (2) maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child;
- (3) maintained their principal home in the United States;

- (4) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living abroad;
- (5) had a taxable year that represented a full 12 months; and
- (6) filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion (See also "Advance Earned Income Credit Payments.")

#### Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

- (1) cost of travel, meals, and lodging while away from home in the performance of services as an employee;
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer;
- (3) business transportation costs, other than commuting; and
- (4) outside salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

#### Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share

of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

If a return showed net income from one estate or, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

#### Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1984 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of 1983 tax liability.

#### Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income. (See also "Zero Bracket Amount.")

#### Excess Social Security Taxes Withheld (#)

If the total social security (FICA) tax withheld was greater than \$2,532.60 for 1984 (\$2,391.90 for 1983) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

#### Exclusion of Dividends Reinvested in Qualified Public Utility Companies

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, and could elect to exclude up to \$750 per year (\$1,500 on a joint return) of stock dividends.

#### Exemptions

In the computation of taxable income, a \$1,000 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional



exemptions were allowed for a taxpayer or spouse who indicated being age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,000 (\$1,000 or more if in category (2) below), received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home or was a member of the household for the whole year, did not file a joint return with his or her spouse, and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

- (1) dependents other than children who had gross income less than \$1,000, but filed a return to obtain a refund of tax withheld on wages;
- (2) dependent children with unearned income of \$1,000 or more (dividends, interest, capital gains, and the like); and
- (3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,300 or more, or (b) had gross income of less than \$3,300, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

#### Farm Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969 for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income--that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm--was included in rent net income or loss.

#### Foreign Earned Income Exclusion (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income if their tax home was in a foreign country and they were either:

- (1) a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or

- (2) a U.S. citizen or resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. For 1984, the \$5,000 annual increase was postponed and qualified individuals continued to be limited to an \$80,000 exclusion of foreign earned income.

#### Foreign Housing Deduction

Individuals qualifying for the exclusion of foreign earned income could deduct amounts from gross income that an employer paid towards their housing cost up to the entire cost of the dwelling if their foreign earned income was greater than the maximum exclusion. Amounts incurred solely by the inhabitants could be deducted from adjusted gross income.

Individuals could deduct employer-provided meals and lodging if they were required, as a condition of employment, to live in a camp that was provided by an employer in a foreign country. (See "Foreign Earned Income Exclusion" under "Changes in the Law").

#### Foreign Tax Credit (#)

Individuals who had income from or profit taxes paid to a foreign country or U.S. possession or any political subdivision, agency, or instrumentality of the country or possession, could claim this credit against income taxes. The credit was for the income and profits taxes paid and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits minus the personal credits which included child care credit, credit for the elderly and permanently and totally disabled, residential energy, and political contribution credit, as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. The remainder could be carried back two years and then forward five years for use in computing the credit for those years. Additional information on foreign tax credits will be available in Statistics of Income Bulletin, Spring 1987 issue.

#### Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

#### Form of Deduction

For purpose of this classification, returns were categorized into one of three groups:

- (1) those with nonbusiness itemized deductions;
- (2) those with a zero bracket amount only; and
- (3) those with no deductions.

For a return to fall into group one or two, there had to be a positive taxable income. Returns in group three, those with neither itemized deductions nor zero bracket amount, were either:

- (1) deficit or "break even" returns, since there was no income from which to subtract any deductions; or
- (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.



### Fully Taxable Pensions and Annuities

This type of pension or annuity was obtained in connection with employment and was financed in whole (a non-contributory plan) by contributions of the employer. Since these pensions were paid entirely by an employer, the amount received by the employee was fully taxable. Additionally, fully taxable pensions and annuities included certain military retirement pay and IRA distributions. This amount was reported on line 16, Form 1040 (1984). (See "Pensions and Annuities.")

### General Business Credit (#)

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, alcohol fuels credit, and employee stock ownership plan (ESOP) credit were combined into a new single credit, the general business credit. Taxpayers claiming more than one of the business credits were required to summarize them on a new form, Form 3800, General Business Credit. The adjusted tax liability limitations for the combined credits were filed on the Form 3800. The general business credit was limited to 100 percent of the first \$25,000 and 85 percent of the excess over \$25,000.

If the current year general business credit exceeded the tax liability limitation and could not be entirely used for Tax Year 1984, the excess amount could be carried back to the three preceding tax years. Any used credit after carryback, could be carried forward to each of the 15 years after the year of the credit. Additionally all carryforwards of unused investment credit, jobs credit, alcohol fuels credit, and ESOP credit from 1983 were added together and reported on Form 3800. Otherwise, taxpayers claiming a single credit or the carryforward for a single credit did not have to file Form 3800 and were required to use only the appropriate form for the particular credit or credit carryforward.

### Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and actually had to live with the taxpayer.

There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave a portion of the benefits for lower rates accorded joint returns.

### Home Mortgage Interest Deduction

See "Interest Paid Deduction."

### Income Averaging (#)

Beginning in Tax Year 1984 the base period for income averaging was reduced from four to three years and only included the three years immediately preceding the computation year.

Certain taxpayers with unusual fluctuations in income were able to reduce the tax in higher income years by using income averaging. The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at a lower rate (i.e. changed the effective bracket or tax rate), thus resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method.

An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000. "Averageable income" was the amount by which "adjusted taxable income" (taxable income for the computation year) exceeded 140 percent of the average "base period income" (the average of taxable income, with certain other adjustments for the three preceding tax years).

Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fourth of such income. "Adjusted taxable income," from which the "averageable income" was derived covered all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under the Internal Revenue Code.

To be eligible to use the income-averaging method taxpayers had to meet citizenship or residence tests. Taxpayers claiming the foreign earned income exclusion or deduction or those excluding income from sources within the U.S. possessions, the Virgin Islands, Guam, or Puerto Rico could not use the income-averaging method.

### Income Subject to Tax

For taxpayers using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself.

### Income Tax After Credits (#)

For Tax Year 1984, the computation for income tax after credits was revised. Briefly, to arrive at this amount, taxpayers deducted total personal credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). If the result was greater than zero, the foreign tax credit and the general business credit were then deducted from the residual to arrive at income tax after credits. For purposes of this report, income tax after credits was computed by deducting from income tax before credits the total personal credits, the foreign tax credit, the general business credit, other tax credits, and the earned income credit (to the extent that it did not result in a negative amount).

The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." (See also "Total Nonpersonal Credits" and "Total Personal Credits" in this section.)

### Income Tax After Personal Credits (#)

For Tax Year 1984, this amount represented the deduction of "total personal credits" from "income tax before credits."

Income Tax Before Credits

This amount consisted of two components: "tax generated" and "taxes from income averaging." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

- (1) The regular tax, whether derived from the tax tables or tax rate schedules; or
- (2) The income averaging tax.

"Taxes from income averaging" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income." (See also "Tax Generated" and "Taxes from Income Averaging.")

Income Tax Withheld (#)

An employer could use either the major methods of withholding -- the "percentage" method, the "wage bracket" method, or an authorized alternative method. All the major methods of withholding were based on graduated rates ranging from 12 to 37 percent. Similarly, the result of any alternative method had to approximate the same amount as computed under one of the major methods.

Income tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration as reported on Form W-2; from pensions and annuities, and certain gambling winnings as reported on Form W-2P and W-2G respectively. Starting in Tax Year 1984 amounts withheld for distributions from profit-sharing, retirement plans, and individual retirement arrangements had withholding reported on Form 1099-R.

Beginning in Tax Year 1984 a backup withholding rate of 20 percent was required to insure that income tax was collected from payments generally not subject to withholding. The purpose of implementing this measure was to insure that certain taxpayers who failed to report or correctly report certain kinds of tax information paid an adequate withholding amount.

Individual Retirement Arrangements (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an IRA at a bank or other qualified financial institution, or by investing directly in individual annuity contracts issued by an insurance company. Contributions to such a plan were limited to the lesser of:

- (1) an individual's compensation for the year;
- (2) \$2,000 (\$2,250 if a non-working spousal IRA is created); or
- (3) the amount actually paid.

Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a non-working spouse. To qualify the following conditions must have been met:

- (1) The individual must have been married at the end of the tax year;
- (2) They must have met the IRA requirements discussed earlier;
- (3) They must have filed a joint return; and
- (4) The spouse must not have received any compensation during the tax year.

For Tax Year 1984, only IRA contributions made before the due date of the return were deductible.

Interest Paid Deduction

Interest paid on personal debts, credit cards, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, Investment Interest Expense Deduction, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest, and finance charges.

Interest Received (#)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligations. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

Investment Credit (#)

As a result of the Tax Reform Act of 1984, the investment credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitation thereof. Total investment credit was the sum of: (1) the regular investment credit, (2) the rehabilitation investment credit, and (3) the business energy investment credit.

The regular investment credit rate was 10 percent of the "qualified investment" in certain new and used depreciable assets with a useful life of three years or more. The "qualified investment" was determined by the cost of the property, taking into account the length of the property's intended life and whether the property was new or used.

For qualified rehabilitation structures, there were three credit rates, namely:

- (1) 25 percent for expenditures of certified historical structures;
- (2) 20 percent for expenditures of 40-year old buildings; and



- (3) 15 percent for expenditures of 30-year old buildings.

Additionally, the regular investment credit and energy investment credit were not applicable to any portion of the basis that qualified for this credit. The 15 percent and 20 percent credit rates were limited to nonresidential buildings. However, the 25 percent credit rate was applicable to nonresidential and residential buildings.

The appropriate business energy investment credit rate, 10, 11, or 15 percent, was determined by the taxpayer's classification of the business energy property. Specifically, the 10 percent credit rate applied to biomass property and qualified inter-city buses; the 11 percent credit rate applied to qualified hydroelectric generating property; and the 15 percent credit rate applied to solar, wind, or geothermal property and ocean thermal property. Generally, any other business energy properties that did not have an energy percentage period specified, had an energy credit rate of zero. For Tax Years after 1983, the business energy investment credit could no longer be applied against 100 percent of tax liability, but was combined with the regular investment credit and limited to 85 percent of tax liability over \$25,000.

#### Itemized Deductions

See "Total Itemized Deductions," and specific types.

#### Jobs Tax Credit (#)

As a result of the Tax Reform Act of 1984, the jobs tax credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitations thereof. This tax credit could be elected by employers who had hired individuals from certain targeted groups.

The credit was limited to 50 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the first year; 25 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the second year; and 85 percent of qualified wages (limited to a maximum of \$3,000) paid to summer youths employed for a 90 day period between May 1 and September 15.

Employee targeted groups were:

- (1) handicapped individuals referred by vocational rehabilitation programs;
- (2) economically disadvantaged Vietnam-era veterans;
- (3) economically disadvantaged youths between 18 and 24 years of age;
- (4) recipients of supplemental social security income benefits;
- (5) recipients of general assistance;
- (6) economically disadvantaged youths between 16 and 19 years of age participating in a qualified cooperative education program;
- (7) certain economically disadvantaged ex-convicts;
- (8) Comprehensive Employment Training Act (CETA) employees involuntarily terminated who began work between August 13, 1981 and January 1, 1983;
- (9) eligible work incentive employees; and

- (10) qualified summer youth employees.

In addition to being employed as a member of a group that was certified as a specified targeted group, the employee could not be a relative or dependent of the employer. More than half of the qualified wages received had to be income for working in the employer's trade or business. Those wages received from a Federally funded, on-the-job training program or payments from the Social Security Act did not qualify for the credit.

As a result of the Tax Reform Act of 1984, the carryback provisions were repealed. However, any carryforward of an unused jobs credit (or carryforward of WIN credit) could be claimed on the jobs credit form (Form 5884). Otherwise, any combination of the current year business credits or carryforward credit had to be summarized on the General Business Credit form (Form 3800).

#### Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

#### Marital Filing Status

The five marital filing status classifications were:

- (1) joint returns of husbands and wives;
- (2) separate returns of husbands and wives;
- (3) returns of heads of households;
- (4) returns of surviving spouses; and
- (5) returns of single persons (not heads of households or surviving spouses).

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under a separate heading in this section.

#### Medical and Dental Expense Deduction (#)

Beginning in Tax Year 1984, amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. In addition, taxpayers could now deduct a maximum of \$50.00 per day for certain lodging expenses incurred for medical care. The medical and dental expense deduction was still limited to the excess over 5 percent of adjusted gross income.

#### Miscellaneous Deductions (#)

Taxpayers were allowed to deduct certain specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

Miscellaneous deductions included deductible employee expenses (for example, dues to professional societies, union dues, certain education expenses, employment agency fees, and subscriptions to professional journals); deductible income producing expenses (for example, collection fees for interest or dividends, investment counsel fees, gambling losses not in excess of gambling winnings, and certain legal and accounting fees); tax preparation fees; and qualified adoption expenses.



For purposes of the statistics, miscellaneous deductions also included any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See also "Unused Zero Bracket Amount.")

#### Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and house hunting. To qualify for this deduction the new job location had to be at least 35 miles farther from the former residence than the old job was. In addition, the employee had to work full-time for at least 39 weeks of the 12 months after the move.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a \$3,000 limitation, included house-hunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the house hunting trip and temporary quarters component of the \$3,000 deduction could not exceed \$1,500.

#### Nontaxable Returns

See "Taxable and Nontaxable Returns."

#### Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for carryovers or carrybacks of business net operating losses against "other income."

#### Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as research and experimentation, child care, investment, foreign tax, jobs, political contributions, residential energy, or general business credit. Frequently, "other tax credits" would be the earned income credit. Amounts of "other tax credits," to the extent that they were in excess of total tax liability and were refundable, were tabulated as part of "other taxpayments." (See also "Earned Income Credit.")

#### Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

#### Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had any "refundable portion of the earned income credit." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1985 Estimated Tax" and "Refund.")

#### Overpayment of Windfall Profit Tax

This excise tax was imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. First, whenever withholding errors occurred, a refund of the amounts over withheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. And second, any over withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report overpayment of windfall profit tax was reported as a separate item.

#### Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was only his or her share of the ordinary income or loss of the enterprise, together with payments made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

One of the deductions from partnership gross income, the Section 179 property expense deduction, was tabulated and shown separately in this report. Certain qualifying depreciable business assets could have been treated as an expense.

If a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in the Statistics of Income Bulletin, Summer, 1986.

#### Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and gained a four-month extension of time to file the Form 1040. The application did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When taxpayers filed their Form 1040, they entered the amount paid with Form 4868 to determine any tax still due or any overpayment of tax.

Penalty Tax on Individual Retirement Arrangements

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17, "Other pensions and annuities."

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor beneficiary of a deceased employee, a death benefit exclusion of up to \$5,000 could be excluded in addition to the deceased employee's contribution.) The entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities, including rollovers" of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the three-year rule computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain, if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within three years.

Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equaled 50 percent of the amount contributed, limited to \$50 (\$100 on a joint return).

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, the taxpayer requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation after June 30, 1981. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during an earlier base period, limited to income tax after reduction by all other credits.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was available to taxpayers. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified



"renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit was to be in effect.

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit was to be in effect.

#### Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and, as a result of the separate computation required by that section, are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

#### Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of non-monetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

#### Sales of Capital Assets Net Gain or Loss (#)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities, such as inventory held for sale during the ordinary conduct of business, and depreciable or real property held for sale or used in a trade or business, were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets should be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as livestock, cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land was held for more than one year.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gains that resulted from the recapture of depreciation already claimed on the asset.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss--These were gains and losses from the sales or exchanges of capital assets held for one year or less. (For assets acquired after June 22, 1984, the holding period was reduced to six months or less). Short-term gains from current year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships, S corporations, or fiduciaries, gains from the sale or exchange of a principal residence held one year or less, and gains from installment sales.

Net long-term gain or loss--These were gains and losses from sales or exchanges of capital assets held for more than one year. (For assets acquired after June 22, 1984, the holding period was reduced to six months or more). Long-term gains and losses were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- (1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,
- (3) long-term capital loss carryover from prior years,
- (4) gains and losses from sales or exchange of assets used in a trade or business and involuntary conversions,
- (5) gains from the sale or exchange of a principal residence held more than one year, and
- (6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equaled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover--This carryover equaled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14



of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

**Net capital loss**--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

#### Sales of Property Other Than Capital Assets Net Gain or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights; literary, musical, or artistic compositions; or similar properties;
- (4) any share of gain or loss that otherwise qualified under this heading and was received through partnerships, S corporations or fiduciaries; and
- (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

#### Self-Employed Retirement (Keogh) Plan Adjustment (#)

This adjustment allowed self-employed individuals to contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on earned income. Effective for Tax Year 1983 and as a result of TEFRA, earned income was pre-TEFRA earned income less deductible Keogh contributions. For self-employed persons participating in simplified employment pensions (SEPs) compensation could not

include amounts received as deferred compensation or as a pension or annuity. Thus, earned income was defined as:

- (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor,
- (2) income from the disposition of certain property by individuals whose personal efforts created the property, and
- (3) excluding any earned income from retirement plan contributions.

Additionally the maximum amount of the annual contribution was the lesser of \$30,000 or 25 percent of the participants compensation.

#### Self-Employment Tax (#)

This tax, levied under the Social Security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1984 was \$37,800, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$4,271.40, based on the 11.3 percent rate in effect for that year. For 1983, the rate was 9.35 percent with the maximum amount of earnings being \$35,700 and the maximum tax, \$3,337.95.

#### Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification, and returns with community property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

#### Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than six but less than 12 months of the year.

#### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss

were equal, were classified as having no adjusted gross income and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income class.

#### Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount on a return-by-return basis.

Additional information on Small Business Corporations can be found in Statistics of Income--Corporation Income Tax Returns, 1983.

#### Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer; the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

#### State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

#### Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the moving expense deduction, employee business expense

deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign housing deduction. Each of the above is described in this section. In addition, statutory adjustments included the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits.

#### Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

#### Tax Credits (#)

The Tax Reform Act of 1984 revised and rearranged the order of claiming most of the tax credits. (See "Total Personal Credits" and "Total Nonpersonal Credits". Also see "Total Tax Credits" in the "Changes in the Law" section.)

#### Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the "total taxpayments."

#### Tax From Recomputing Prior-Year Investment Credit

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

#### Tax Generated

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations"), this equaled "income tax before credits."

#### Tax Savings From Income Averaging

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the income averaging method from Schedule G and the amount of regular tax that would have resulted from not using this provision.

#### Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for self-employment tax, social security taxes on tip



income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or any other unspecified taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was not additional tax for tax preferences and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

#### Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount"), the charitable contribution deduction claimed by taxpayers who did not itemize, and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equaled or exceeded adjusted gross income.

#### Taxes From Special Computations (#)

These taxes represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

- (1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan; and was eligible to use the 10-year averaging method;
- (2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan; and
- (3) the tax on accumulation distributions of trusts (from Form 4970) computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years.

#### Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes (except for the windfall

profit tax) and State and local taxes on cigarettes, tobacco and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, farm, and royalty income and are excluded from the "taxes paid" in this report.

#### Taxpayments

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including back up withholding,
- (2) excess social security taxes or railroad retirement tax withheld,
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1984 declaration of estimated tax,
- (5) payment with request for extension of filing time
- (6) credit from regulated investment companies,
- (7) overpayment of windfall profit tax, and
- (8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment of the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

#### Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

#### Total Itemized Deductions (#)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, and miscellaneous deductions.

Four groups of taxpayers were required to itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income of \$1,000 or more; married persons filing a separate return when the taxpayer's spouse elected to itemize: dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S. citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.



Total Nonpersonal Credits (#)

For Tax Year 1984 Form 1040 was revised to reflect the order in which tax credits were required to be claimed. This revision did not affect the refundable or nonrefundable status of a credit. For purposes of this report, total nonpersonal credits were the sum of:

- (1) foreign tax credit;
- (2) general business credit (which was the combination of investment credit, jobs credit, alcohol fuel credit, and employee stock option credit);
- (3) research and experimentation credit; and
- (4) other tax credits (as defined in this report).

Each of the above credits is described under a separate heading in this section.

Total Personal Credits (#)

For Tax Year 1984, the credits portion of the Form 1040 was revised. This revision did not affect the refundable or nonrefundable status of a credit. For purposes of this report, total personal credits consisted of the following:

- (1) child care credit;
- (2) credit for the elderly and permanently and totally disabled;
- (3) residential energy credit, and
- (4) political contributions credit.

This amount was deducted from income tax before credits to arrive at income tax after personal credits. (See also "Income Tax After Personal Credits.") Each of the above credits is described under a separate heading in this section.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement arrangements and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation

There were two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040 EZ; and
- (2) income averaging, computed on Schedule G, Income Averaging.

Unemployment Compensation (#)

All or a portion of payment received for unemployment compensation was includable in adjusted gross income and subject to tax.

The taxable amount of unemployment compensation, was determined by adding adjusted gross income (excluding the unemployment compensation, social security benefits, or tier 1 railroad retirement benefits, and the deduction for working married couples) and unemployment compensation for the year and subtracting the exclusion for unemployment compensation payments. The excluded amounts were \$12,000 for single persons or married couples who filed separate returns and did not live together at anytime during the year and \$18,000 for married couples who filed joint returns. Married couples who filed separate returns and lived together at anytime during the year were not eligible for the exclusion.

One-half of the excess over the exclusion, but not more than gross unemployment compensation, was determined to be taxable unemployment compensation.

Unused Zero Bracket Amount

This concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of \$1,000. In addition, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income, such as wages, they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as "zero bracket amount only" returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous deductions."

(See also "Zero Bracket Amount," "Form of Deduction" and "Total Itemized Deductions.")

Zero Bracket Amount

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1984, the zero bracket amount was \$3,400 for married taxpayers filing jointly and surviving spouses, \$2,300 for single persons and heads of households, and \$1,700 for married taxpayers filing separately.



## Section 4

## High Income Returns, Taxable and Nontaxable\*

The Tax Reform Act of 1976 required the annual publication of data on individuals with high incomes, including the number of such individuals who did not pay any income tax and the importance of various tax provisions in making those individuals nontaxable [1]. The 1976 Act specified that the tax return data be tabulated using four different concepts of income. The Deficit Reduction Act of 1984 eliminated the requirement for publishing data for the two lesser-used income concepts [2].

This section contains 12 tables with data from 1984 income tax returns, mainly those with incomes of \$200,000 or more under one or more concepts of income. For comparability with data for earlier years, this section contains data using all four income concepts, including the two no longer required. Most of the data are shown for taxable and nontaxable returns, both separately and combined.

The tables show:

- The numbers of high-income returns (total, taxable, and nontaxable) under the various income concepts (Tables 1 and 2);
- The distributions of taxable income as a percentage of total income (Tables 3 and 4);
- The distributions of effective tax rates, that is, income tax as a percentage of income (Tables 11 and 12);
- The frequencies and amounts of various sources of income, exclusions, deductions, taxes, and tax credits, as well as the relationships between all four of the income concepts used in this Section (Tables 5 and 6);
- The frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 7 and 8); and
- The frequencies with which various itemized deductions and tax credits occur as certain percentages of income (Tables 9 and 10).

In addition to the data on high-income returns, the tables distribute all returns by broad income classes and cross-tabulate numbers of returns in each income class by the various income concepts. For purposes of comparison, the tables with distributions of returns by their effective tax rates include distributions for returns other than high-income returns.

Tables 1, 3, 5, 7, 9, and 11 contain data with foreign tax credits treated as items which reduce U.S. income taxes; this is the treatment on tax returns. Tables 2, 4, 6, 8, 10, and 12 are similar to the first set of tables but treat foreign tax

credits as part of the individual's income tax liability. This different treatment is explained in more detail under the heading "Foreign Tax Credits."

High-income tax return data are published to help analysts assess both the equity of the income tax system and its impact on high-income families and individuals. For this purpose, both income and income taxes must be measured accurately, and the limitations of each measure must be understood. The text for this section includes only material necessary to help the reader understand the income and tax concepts which have been used and certain limitations inherent in the underlying tax return data. No attempt has been made to summarize or explain the data.

The text is divided into two sections. The first, "Income Concepts: A Primer," describes and explains the differences between the two major and two minor concepts used to measure income. The second, "Measurement of Taxes," discusses the proper measurement of income tax burdens and explains the different treatment of the foreign tax credit, outlines the methodology used to equate the importance of exclusions and deductions as compared with tax credits, and reviews certain limitations in the data underlying this section.

### INCOME CONCEPTS: A PRIMER

#### Economic Income, the Ideal Measure

Economists generally agree that for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the value of what the individual or family consumed over that period plus the change, if any, in its net worth [3]. For example, if during a year a family spent \$10,000 and saved \$2,000, economists would say the family had an income of \$12,000. Similarly, if the family spent \$10,000 but owned an asset such as an automobile that has decreased in value by \$1,000, economists would say that the family had an income of only \$9,000. A brief examination of the differences between income as defined by economists, often called economic income, and the adjusted gross income (AGI) concept, currently used for Federal income tax administration, illustrates some of the problems of measuring income, especially for high-income individuals.

#### Adjusted Gross Income

The concept of adjusted gross income was developed for tax administration. It was never meant to be an accurate measure of so-called economic income. Indeed, it is well recognized that AGI is deficient as a measure of economic income. AGI excludes certain types of income, such as interest from

\*Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury, designed the tables and prepared the text for this section. Antoinette Jones-Lyles was responsible for production and table review.



tax-exempt state and local government bonds, social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from other activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes that exceed the decrease in the economic value of an asset often reduce AGI below economic income early in an asset's life. The resulting lower depreciation deductions in later years may raise AGI above economic income. The net effect, however, of accelerated depreciation is to postpone taxes, perhaps indefinitely [4].

Adjusted gross income excludes most changes in net worth, such as the excluded portion of realized long-term capital gains and all accrued, but unrealized, capital gains [5].

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses, however, are deductible from AGI in calculating taxable income, but only if the taxpayer "itemizes" deductions. Expenses falling into this category include certain expenses incurred by employees (such as union dues and expenditures for items used on-the-job but not reimbursed by the employer) and expenses attributable to a taxpayer's investments (as opposed to active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first \$3,000 of net realized capital losses may be deducted in computing AGI. Any additional realized losses must be carried forward to future years. Moreover, only 50 percent of realized, net long-term capital losses may be deducted in computing AGI.

#### Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and expenses that ought to be deductible in calculating economic income [6].

#### Omitted Income and Accelerated Deductions

Tax returns contain information about only a portion of the income included in economic income but excluded from AGI. The omitted income that can be identified on tax returns consists of the excluded portion of long-term capital gains (and current-year losses in excess of currently deductible amounts), the dividend exclusion of up to \$100 per tax return (up to \$200 on joint returns), payments to Keogh and IRA pension savings plans, and income from sources considered to be tax preferences for purposes of the alternative minimum tax. Unless such preferences were large enough to result in payment of alternative minimum tax, taxpayers did not have to file Form 6251 (Alternative Minimum Tax Computation), and the amount of most types of preference income and the total of all of the taxpayer's preference income are not known [7].

Even after including preference income which is not in AGI but which is identifiable on tax returns, several major sources of income for high-income taxpayers are still omitted:

- . Interest on tax-exempt state and local bonds;
- . All accrued but unrealized income, primarily unrealized capital gains;
- . Certain agricultural expenses deducted when paid, even though related income items are not includable in income until a later year;
- . Imputed rental income from owner-occupied housing and from consumer durables;
- . Straight-line depreciation deductions on real estate to the extent that they exceed economic depreciation;
- . Income "sheltered" from taxation -- primarily partnership income -- through deferral of the recognition of income for tax purposes and/or the acceleration of deduction items; and
- . The value of employee fringe benefits [8].

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions exceeding economic depreciation, especially in the early years of ownership. In the future, income may be correspondingly higher, but in the meantime, the taxpayer has had the interest-free use of the deferred taxes. Also, if taxed in the future, the income may be converted into a long-term capital gain, which is taxed at a lower rate than is ordinary income.

Because income sources not identifiable from tax return data are excluded, all income measures used in the data for this article may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high-income group covered by this report. Moreover, even for individuals who are included, the income of some has been understated, and tax as a percentage of income (i.e., the effective tax rate) has been overstated.

#### Investment Expenses

In measuring economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, including accrued capital gains and losses, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent net economic losses, roughly akin to "net operating losses" from a trade or business. However, such a liberal deduction for investment-related expenses is not necessarily correct when all income items have not been included currently.

If all income has not been included currently, full deduction of investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrowed funds to purchase securities, net income would be understated if the taxpayer deducted all interest payments on the loan but did not include as income any accrued gains on the securities. A similar mismatching of income and expenses would occur if investment expenses that should properly be

capitalized were deducted when paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income were recognized for tax purposes.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to taxable income-producing assets and, therefore, ought to be deductible against the gross receipts from such taxable assets.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses that have not been deducted in determining AGI generally appear on a Federal individual income tax return in two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions [9]. To determine expenses that should be deductible in calculating an approximation to economic income, investment expenses have been defined as the entire interest deduction other than the interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "miscellaneous deductions." Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they have been allowed as a deduction in the computation of a broader measure of income. One consequence of this definition is that investment expenses can never turn positive investment income into investment losses. Generally, allowing investment expenses to offset all investment income is generous and tends to understate broadly measured income. However, in some instances, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, with the omission of accrued capital gains from measured income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains are included in the income concept, as is the case with AGI, then only that portion is considered to be investment income. A similar adjustment is also made for the dividend exclusion of up to \$100 per tax return (\$200 on a joint return).

#### Expanded Income

The Congress has asked for high-income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income plus items of tax preference income excluded from AGI less investment expenses to the extent that they do not exceed investment income [10]. Tax preferences considered are the \$100-per-tax-return exclusion for qualifying dividends (\$200 on a joint return), the excluded portion of net long-term capital gains, and,

where the taxpayer has filed a Form 6251 (Alternative Minimum Tax Computation), all other excluded income preferences subject to the minimum tax [11]. For individuals, the only preference income items of significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amounts deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt state and local bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, most employee fringe benefits, and other items mentioned under "Omitted Income and Accelerated Deductions."

#### Four Income Measures

Current law requires high-income tax return data to be selected and classified on the basis of two different definitions of income: expanded income and adjusted gross income. For comparability with data for earlier years, this section also includes a limited amount of data using two other, previously required income definitions. Each of the two additional income measures embodies only one of the two major differences between expanded income and AGI. "Adjusted gross income plus excluded tax preferences" is AGI plus the amount of tax preference income excluded from AGI. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus excluded tax preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner [12]:

#### Expanded income

$$= \text{Adjusted gross income} + \text{preferences} \\ - \text{investment interest}$$

#### Adjusted gross income

$$= \text{Expanded income} - \text{preferences} \\ + \text{investment interest}$$

#### Adjusted gross income plus excluded tax preferences

$$= \text{Adjusted gross income} + \text{preferences}$$

$$\text{or} = \text{Expanded income} + \text{investment interest}$$

#### Adjusted gross income less investment interest

$$= \text{Adjusted gross income} - \text{investment interest}$$

$$\text{or} = \text{Expanded income} - \text{preferences}$$

Expanded income is the measure which most closely approximates economic income.

#### MEASUREMENT OF TAXES

##### Foreign Tax Credits: Worldwide Taxes on Worldwide Income

Just as income must be measured properly, so must income taxes.

United States income taxes are based on global (worldwide) income. Thus, U.S. citizens and



residents generally must include income on their U.S. income tax returns regardless of whether it has been generated in the United States or in a foreign country. However, when a taxpayer has foreign source income, the U.S. income tax computed on global income may often be reduced dollar-for-dollar by the amount of foreign income taxes that have been paid on that foreign income. These offsets for foreign income taxes are called "foreign tax credits" [13].

Statistics of Income (SOI) data collected as a by-product of tax administration include global income as reported on U.S. income tax returns. The SOI data, however, usually include only U.S. income taxes net of the foreign tax credits that represent offsets for foreign income tax payments. Where taxpayers have income from foreign sources, this procedure understates their tax liabilities and their effective tax rates. Since worldwide income is reported on U.S. tax returns, a more accurate measure of the tax burden imposed on that income would be obtained if all income taxes--U.S. as well as foreign--were also included. Analysis of high-income tax returns indicates that a substantial portion of the so-called nontaxable, high-incomes have large shares of their income from non-U.S. sources and have paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to present a more realistic picture of the number of nontaxable, high-income tax returns and the reasons they were nontaxable, several tables in this article have been prepared by redefining income tax liability to consist of the total amount of U.S. income taxes (income taxes after credits plus the alternative minimum tax) plus the amount of foreign tax credits. Because information on foreign tax liabilities is not available on U.S. income tax returns, foreign tax credits were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates, and in certain other instances, foreign tax credits actually will be less than foreign tax liabilities. In such cases, using foreign tax credits as a proxy for foreign taxes understates global income tax liability. In cases in which foreign tax credits are for taxes paid on income from earlier years, use of foreign tax credits may either overstate or understate global taxes on the current year's income.

Tables redefining tax liability to include the foreign tax credit attempt to present an approximation of the true worldwide (global) income tax burden on worldwide income. For the vast majority of taxpayers--with high incomes or otherwise--this adjustment is irrelevant, for they have little or no foreign source income. However, for the small proportion of taxpayers with substantial foreign income, this adjustment is important. The policy implications of a person with a very large amount of income not paying U.S. income tax certainly would be different if U.S. nontaxability were the result of the person's living and working abroad and paying substantial amounts of foreign tax than if all income were from U.S. sources and the person paid no income tax to either the U.S. government or any other government.

In order to be consistent with data from earlier years, all tables showing nontaxability or the amount of taxability on the basis of worldwide tax liability have been duplicated by other tables with tax liability defined in the more traditional way used for tax administration purposes: U.S. income tax liability after subtracting the value of any foreign tax credits.

### Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the alternative minimum tax on tax preferences and the income averaging tax computation), the different types of items must be put on the same basis. One way of doing so is to calculate the size of the deduction that would reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit.

The deduction equivalent of a tax credit or a special tax computation is the difference between the taxable income that, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Using this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in the accompanying tables were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

### Share of Income Subject to Tax

The total impact of various deductions, exclusions, tax credits, and special tax computations can be measured only if the aggregate value of all of, or groups of, these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are the share of income that has been excluded from tax and the share of income that remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to taxable income defined in the ordinary manner. Doing so yields what the tables accompanying this article call "taxable income which would yield income tax before credits," "taxable income which would yield income tax after credits," and "taxable income which would yield total income tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures have been computed by using the tax rate schedules to calculate the amounts of taxable income that would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amounts of tax.

### Unaudited Data

Tax return data used in the Statistics of Income program have been tabulated as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected, and certain adjustments have



been made to achieve consistent statistical definitions. Otherwise, the data have not been altered. In particular, the data do not reflect any changes that may have been made or that are likely to be made in the future as a result of IRS audits. While this is true of data throughout the entire SOI program, it is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from unaudited returns is of even greater importance for those high-income returns that are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

#### NOTES

[1] Section 2123, 90 Stat. at 1915.

[2] Section 441, 98 Stat. at 815.

[3] This is the Haig-Simons definition of income.

[4] The Internal Revenue Code defines adjusted gross income as all gross income that is not specifically excluded or reduced by statutory adjustments. Among the exclusions are trade or business deductions (including some deductions by employees) and depreciation deductions allowable for tax purposes, the deduction for 60 percent of net long-term capital gains, limited deductions for losses from the sale or exchange of property, deductions attributable to rents and royalty income, the moving expenses adjustment, and deductions for contributions to individual retirement arrangements (IRA's) and self-employed (Keogh) retirement plans.

[5] Gross income includes only income that has been "realized." Thus, for tax purposes, accrued increases or decreases in the value of assets are generally not included in income until any gain or loss is realized by a sale or exchange. In addition, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent from owner-occupied homes or from consumer durables. Finally, gross income and, hence, adjusted gross income, do not include interest on most types of state and local government debt, social security benefits, workers' compensation benefits, and most types of welfare benefits.

[6] There have been attempts to create micro-data files that include approximations of economic income. Tax return data files have been "statistically merged" with other files such as the Current Population Survey (CPS) of the Bureau of the Census. After the merge, certain additional data items that were not on either file have been "imputed" to each record of the merged file. Although such statistically merged files have proven useful for many purposes, they have only limited use--and must be used with great caution--for high-income individuals and families, each of which is likely to have more unique financial and income characteristics that are not likely to be duplicated accurately through imputations and statistical merges.

[7] If the sum of tax preferences that were subject to the alternative minimum tax (including both preferences representing income excluded from adjusted gross income and certain itemized deductions that may be considered preferences) together with the taxpayer's AGI and ordinary income tax were sufficient to result in the imposition of any alternative minimum tax, the taxpayer was required to complete Form 6251, Alternative Minimum Tax Computation. For such taxpayers, the tax preferences excluded from adjusted gross income, as tabulated in Tables 5 and 6, include the following items: the dividend exclusion; the "all-savers" interest exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drilling costs to the extent that they exceeded the otherwise-allowable amortization deduction. Any preferences from itemized deductions do not represent omitted income; hence, they have not been counted as preference items in calculating a broader measure of income. Before 1983, preferences had to be listed on income tax returns if total preferences other than the capital gains exclusion and any preferences from itemized deductions were at least \$10,000 (\$5,000 for married taxpayers filing separately). Preferences had to be listed and included with the income tax return even if they did not give rise to any minimum tax liability.

[8] Omission of social security benefits and certain other items is relatively unimportant for high-income taxpayers.

[9] In addition, income deferrals and accelerated expense deductions may also be involved in income or losses from rental property, from royalties, from partnerships, and from certain small business corporations, only the net amounts of which are included in adjusted gross income.

[10] For the sake of brevity, "investment interest to the extent that it does not exceed investment income" is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."

[11] See footnote [7].

[12] The borderline between excess and non-excess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income definition is used.

[13] Certain amounts of income earned abroad are excluded from adjusted gross income by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this section do not reflect either the amounts of income excluded or the tax payments on them.

Table 1 — Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>All Returns</b>					
Total .....	99,438,708	92,726,609	5,707,146	761,193	243,760
Size of expanded income					
Under \$50,000 .....	92,513,608	92,368,741	144,217	453	197
\$50,000 under \$100,000 .....	5,752,243	340,326	5,387,936	23,500	481
\$100,000 under \$200,000 .....	862,815	11,711	167,337	678,280	5,487
\$200,000 or more .....	310,042	5,831	7,656	58,960	237,585
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000 .....	92,310,798	92,310,798	—	—	—
\$50,000 under \$100,000 .....	5,906,925	397,512	5,509,413	—	—
\$100,000 under \$200,000 .....	895,716	12,320	189,598	693,798	—
\$200,000 or more .....	325,269	5,979	8,135	67,395	243,760
Size of adjusted gross income less investment interest					
Under \$50,000 .....	92,918,667	92,726,609	190,178	1,399	481
\$50,000 under \$100,000 .....	5,570,965	—	5,516,968	53,314	683
\$100,000 under \$200,000 .....	719,267	—	—	706,480	12,787
\$200,000 or more .....	229,809	—	—	—	229,809
<b>Returns With Total Income Tax</b>					
Total .....	82,928,899	76,242,929	5,683,177	759,565	243,228
Size of expanded income					
Under \$50,000 .....	76,031,156	75,890,903	140,114	*121	18
\$50,000 under \$100,000 .....	5,727,429	334,611	5,369,135	23,253	430
\$100,000 under \$200,000 .....	860,597	11,675	166,273	677,237	5,412
\$200,000 or more .....	309,717	5,740	7,655	58,954	237,368
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000 .....	75,836,642	75,836,642	—	—	—
\$50,000 under \$100,000 .....	5,875,272	388,301	5,486,971	—	—
\$100,000 under \$200,000 .....	892,389	12,110	188,088	692,191	—
\$200,000 or more .....	324,596	5,876	8,118	67,374	243,228
Size of adjusted gross income less investment interest					
Under \$50,000 .....	76,429,929	76,242,929	185,761	958	281
\$50,000 under \$100,000 .....	5,551,122	—	5,497,416	53,070	636
\$100,000 under \$200,000 .....	718,244	—	—	705,537	12,707
\$200,000 or more .....	229,604	—	—	—	229,604
<b>Returns Without Total Income Tax</b>					
Total .....	16,509,809	16,483,680	23,969	1,628	532
Size of expanded income					
Under \$50,000 .....	16,482,452	16,477,838	4,103	332	178
\$50,000 under \$100,000 .....	24,814	5,715	18,801	247	51
\$100,000 under \$200,000 .....	2,218	36	*1,064	1,043	75
\$200,000 or more .....	325	91	1	*6	227
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000 .....	16,474,156	16,474,156	—	—	—
\$50,000 under \$100,000 .....	31,653	9,211	22,442	—	—
\$100,000 under \$200,000 .....	3,327	210	1,510	1,607	—
\$200,000 or more .....	673	103	*17	21	532
Size of adjusted gross income less investment interest					
Under \$50,000 .....	16,488,738	16,483,680	4,417	441	200
\$50,000 under \$100,000 .....	19,843	—	19,552	244	47
\$100,000 under \$200,000 .....	1,023	—	—	943	80
\$200,000 or more .....	205	—	—	—	205

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

**Table 2—Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts**

(All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>All Returns</b>					
Total .....	99,438,708	92,726,609	5,707,146	761,193	243,760
Size of expended income					
Under \$50,000 .....	92,513,608	92,368,741	144,217	453	197
\$50,000 under \$100,000 .....	5,752,243	340,326	5,387,936	23,500	481
\$100,000 under \$200,000 .....	862,815	11,711	167,337	678,280	5,487
\$200,000 or more .....	310,042	5,831	7,656	58,960	237,595
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000 .....	92,310,798	92,310,798	—	—	—
\$50,000 under \$100,000 .....	5,906,925	397,512	5,509,413	—	—
\$100,000 under \$200,000 .....	895,716	12,320	189,588	693,798	—
\$200,000 or more .....	325,269	5,878	8,135	67,395	243,760
Size of adjusted gross income less investment interest					
Under \$50,000 .....	92,918,667	92,726,609	190,178	1,399	481
\$50,000 under \$100,000 .....	5,570,965	—	5,516,968	53,314	683
\$100,000 under \$200,000 .....	719,267	—	—	706,480	12,787
\$200,000 or more .....	228,809	—	—	—	229,809
<b>Returns With Modified Total Income Tax</b>					
Total .....	82,964,351	76,270,465	5,691,030	759,567	243,289
Size of expended income					
Under \$50,000 .....	76,058,692	75,918,439	140,114	*121	18
\$50,000 under \$100,000 .....	5,735,283	334,611	5,376,988	23,253	431
\$100,000 under \$200,000 .....	860,605	11,675	166,273	677,239	5,418
\$200,000 or more .....	309,771	5,740	7,655	58,854	237,422
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000 .....	75,864,178	75,864,178	—	—	—
\$50,000 under \$100,000 .....	5,883,125	388,301	5,494,824	—	—
\$100,000 under \$200,000 .....	892,391	12,110	188,088	692,193	—
\$200,000 or more .....	324,657	5,876	8,118	67,374	243,289
Size of adjusted gross income less investment interest					
Under \$50,000 .....	76,457,466	76,270,465	185,761	958	282
\$50,000 under \$100,000 .....	5,568,975	—	5,505,269	53,070	636
\$100,000 under \$200,000 .....	718,253	—	—	705,539	12,714
\$200,000 or more .....	229,657	—	—	—	229,657
<b>Returns Without Modified Total Income Tax</b>					
Total .....	16,474,357	16,456,144	16,116	1,626	471
Size of expended income					
Under \$50,000 .....	16,454,916	16,450,302	4,103	332	179
\$50,000 under \$100,000 .....	16,960	5,715	10,948	247	50
\$100,000 under \$200,000 .....	2,210	36	*1,064	1,041	69
\$200,000 or more .....	271	91	1	*6	173
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000 .....	16,446,620	16,446,620	—	—	—
\$50,000 under \$100,000 .....	23,800	9,211	14,589	—	—
\$100,000 under \$200,000 .....	3,325	210	1,510	1,605	—
\$200,000 or more .....	612	103	*17	21	471
Size of adjusted gross income less investment interest					
Under \$50,000 .....	16,461,201	16,456,144	4,417	441	199
\$50,000 under \$100,000 .....	11,990	—	11,699	244	47
\$100,000 under \$200,000 .....	1,014	—	—	941	73
\$200,000 or more .....	152	—	—	—	152

\*Estimate should be used with caution because of the small number of sample returns on which it is based.



**Table 3 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income**

(All figures are estimates based on samples)

Specified items	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns (1)	Percent of total (2)	Cumulative percent of total (3)	Number of returns (4)	Percent of total (5)	Cumulative percent of total (6)	Number of returns (7)	Percent of total (8)	Cumulative percent of total (9)	Number of returns (10)	Percent of total (11)	Cumulative percent of total (12)
<b>Total</b> .....	243,760	100.0	—	310,042	100.0	—	325,269	100.0	—	229,809	100.0	—
Returns without total income tax.....	532	0.2	—	325	0.1	—	673	0.2	—	205	0.1	—
Returns with total income tax:												
<b>Total</b> .....	243,228	99.8	100.0	309,717	99.9	100.0	324,596	99.8	100.0	229,604	99.9	100.0
Ratio of taxable income to alternative income:												
Under 5 percent.....	225	0.1	0.1	99	( )	( )	306	0.1	0.1	72	( )	( )
5 under 10 percent.....	442	0.2	0.3	184	0.1	0.1	749	0.2	0.3	133	0.1	0.1
10 under 15 percent.....	268	0.1	0.4	331	0.1	0.2	792	0.2	0.6	80	0.1	0.1
15 under 20 percent.....	612	0.3	0.6	270	0.1	0.3	928	0.3	0.9	230	0.1	0.2
20 under 25 percent.....	646	0.3	0.9	1,324	0.4	0.7	2,513	0.8	1.6	371	0.2	0.4
25 under 30 percent.....	1,123	0.5	1.4	6,998	2.3	3.0	8,823	2.7	4.3	486	0.2	0.6
30 under 35 percent.....	1,403	0.6	1.9	4,095	1.3	4.3	7,056	2.2	6.5	954	0.4	1.0
35 under 40 percent.....	2,654	1.1	3.0	11,664	3.8	8.1	25,941	8.0	14.5	1,536	0.7	1.7
40 under 45 percent.....	9,760	4.0	7.0	54,110	17.5	25.5	52,640	16.2	30.7	6,534	3.7	5.4
45 under 50 percent.....	5,127	2.1	9.2	35,546	11.5	37.0	27,593	8.5	39.2	3,738	1.6	7.0
50 under 60 percent.....	18,403	7.6	16.7	32,125	10.4	47.4	34,136	10.5	49.7	9,143	4.0	11.0
60 under 70 percent.....	23,988	9.9	26.6	33,394	10.8	58.2	36,949	11.4	61.1	23,020	10.0	21.0
70 under 80 percent.....	50,239	20.7	47.2	46,470	15.0	73.2	46,955	15.1	76.2	43,357	18.9	39.9
80 percent or more.....	128,338	52.8	100.0	83,107	26.8	100.0	77,215	23.8	100.0	137,939	60.1	100.0

( ) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

**Table 4 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income**

(All figures are estimates based on samples)

Specified items	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns (1)	Percent of total (2)	Cumulative percent of total (3)	Number of returns (4)	Percent of total (5)	Cumulative percent of total (6)	Number of returns (7)	Percent of total (8)	Cumulative percent of total (9)	Number of returns (10)	Percent of total (11)	Cumulative percent of total (12)
<b>Total</b> .....	243,760	100.0	—	310,042	100.0	—	325,269	100.0	—	229,809	100.0	—
Returns without modified total income tax.....	471	0.2	—	271	0.1	—	612	0.2	—	152	0.1	—
Returns with modified total income tax:												
<b>Total</b> .....	243,289	99.8	100.0	309,771	99.9	100.0	324,657	99.8	100.0	229,657	99.9	100.0
Ratio of taxable income to alternative income:												
Under 5 percent.....	215	0.1	0.1	85	( )	( )	294	0.1	0.1	60	( )	( )
5 under 10 percent.....	434	0.2	0.3	177	0.1	0.1	742	0.2	0.3	124	0.1	0.1
10 under 15 percent.....	259	0.1	0.4	321	0.1	0.2	774	0.2	0.6	77	0.1	0.1
15 under 20 percent.....	560	0.2	0.6	217	0.1	0.3	877	0.3	0.8	183	0.1	0.2
20 under 25 percent.....	635	0.3	0.9	1,308	0.4	0.7	2,500	0.8	1.6	358	0.2	0.3
25 under 30 percent.....	1,118	0.5	1.3	6,986	2.3	2.9	8,811	2.7	4.3	489	0.2	0.6
30 under 35 percent.....	1,392	0.6	1.9	4,074	1.3	4.3	7,038	2.2	6.5	945	0.4	1.0
35 under 40 percent.....	2,666	1.1	3.0	11,646	3.8	8.0	25,942	8.0	14.5	1,566	0.7	1.7
40 under 45 percent.....	9,749	4.0	7.0	54,161	17.5	25.5	52,685	16.2	30.7	6,524	3.7	5.4
45 under 50 percent.....	5,123	2.1	9.1	35,548	11.5	37.0	27,597	8.5	39.2	3,732	1.6	7.0
50 under 60 percent.....	18,389	7.6	16.7	32,136	10.4	47.3	34,141	10.5	49.7	9,122	4.0	11.0
60 under 70 percent.....	23,977	9.9	26.5	33,398	10.8	58.1	36,950	11.4	61.1	23,004	10.0	21.0
70 under 80 percent.....	50,225	20.6	47.2	46,477	15.0	73.1	46,967	15.1	76.2	43,325	18.9	39.8
80 percent or more.....	128,527	52.8	100.0	83,235	26.8	100.0	77,339	23.8	100.0	138,148	60.2	100.0

( ) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

Table 5—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more				Returns without total income tax				Returns with expended income \$200,000 or more				Returns without total income tax			
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax		Returns with total income tax		Returns without total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Salaries and wages.....	187,368	50,123,473	197,019	50,051,572	349	71,901	237,835	53,034,123	237,645	52,984,607	180	49,517	237,645	52,984,607	180	49,517
Business or profession.....	50,726	5,477,645	50,616	5,463,129	110	14,516	64,299	5,983,308	64,238	5,973,523	61	9,785	64,238	5,973,523	61	9,785
Net income.....	24,397	1,220,050	24,267	1,220,853	130	21,197	1,220,853	1,718,649	1,220,853	1,689,324	64	29,325	1,220,853	1,689,324	64	29,325
Net loss.....	4,510	281,885	4,498	280,384	12	1,500	6,392	324,644	6,398	323,990	4	654	6,398	323,990	4	654
Farm.....	15,183	893,565	15,102	878,975	61	14,589	18,874	1,391,829	18,836	1,384,613	38	7,216	18,836	1,384,613	38	7,216
Partnership.....	69,857	7,885,379	69,802	7,831,574	155	33,805	84,110	8,264,775	84,036	8,237,040	74	27,735	84,036	8,237,040	74	27,735
Net income.....	107,156	9,539,004	106,912	9,470,815	244	68,190	121,610	12,161,604	121,610	12,085,300	168	76,304	121,610	12,085,300	168	76,304
Net loss.....	22,858	8,518,063	22,811	8,508,360	52	10,702	37,804	8,781,591	37,788	8,771,591	36	9,899	37,788	8,771,591	36	9,899
Small Business Corporation.....	32,802	8,518,063	32,550	8,508,360	52	10,702	37,804	8,781,591	37,788	8,771,591	36	9,899	37,788	8,771,591	36	9,899
Net income.....	22,858	8,518,063	22,811	8,508,360	52	10,702	37,804	8,781,591	37,788	8,771,591	36	9,899	37,788	8,771,591	36	9,899
Net loss.....	107,156	9,539,004	106,912	9,470,815	244	68,190	121,610	12,161,604	121,610	12,085,300	168	76,304	121,610	12,085,300	168	76,304
Sales of capital assets.....	165,263	24,997,924	164,384	24,941,214	279	56,710	231,655	30,985,718	231,461	30,915,364	184	70,354	231,461	30,915,364	184	70,354
Net gain.....	38,992	90,609	38,926	90,461	56	147	38,535	89,816	38,509	89,747	26	70	38,509	89,747	26	70
Sales of property other than capital assets.....	19,772	558,314	19,689	550,662	89	7,652	26,788	710,538	26,756	705,648	42	4,890	26,756	705,648	42	4,890
Net gain.....	29,408	260,859	29,339	258,264	69	2,595	33,033	318,127	32,997	314,981	36	3,148	32,997	314,981	36	3,148
Net loss.....	240,114	12,377,544	239,608	12,252,526	506	125,016	305,301	13,984,678	305,001	13,941,288	300	43,300	305,001	13,941,288	300	43,300
Interest received.....	197,971	10,360,836	197,586	10,300,326	385	60,509	247,541	11,034,024	247,314	11,019,480	227	14,374	247,314	11,019,480	227	14,374
Dividends in adjusted gross income.....	42,232	1,060,081	42,177	1,057,179	55	2,902	54,051	1,217,868	54,027	1,216,485	24	1,483	54,027	1,216,485	24	1,483
Pensions and annuities in adjusted gross income.....	51,898	2,083,430	51,778	2,072,482	120	10,948	64,922	2,283,708	64,870	2,278,576	52	5,133	64,870	2,278,576	52	5,133
Rent.....	68,581	1,841,069	68,363	1,824,046	198	17,021	89,796	2,419,663	89,688	2,401,793	108	17,870	89,688	2,401,793	108	17,870
Royalty.....	25,175	1,968,510	25,088	1,883,485	87	5,025	31,347	2,132,705	31,310	2,129,948	37	2,757	31,310	2,129,948	37	2,757
Net income.....	2,442	41,414	2,433	41,358	9	56	3,378	69,042	3,376	69,036	2	6	3,376	69,036	2	6
Estate or trust.....	38,139	1,743,600	38,068	1,731,517	71	12,083	46,354	1,875,841	46,317	1,865,431	37	10,410	46,317	1,865,431	37	10,410
Net income.....	3,210	73,298	3,201	72,383	9	905	4,446	101,729	4,442	101,106	4	623	4,442	101,106	4	623
State income tax refunds.....	103,376	499,023	103,254	498,079	122	943	124,560	543,760	124,492	543,153	68	608	124,492	543,153	68	608
Windfall profit tax refunds.....	13,048	29,345	13,026	28,283	22	63	14,856	31,051	14,856	31,024	10	27	14,856	31,024	10	27
Windfall profit tax withheld.....	50,497	227,834	50,376	226,891	121	1,043	58,799	254,256	58,723	253,836	58	421	58,723	253,836	58	421
Alimony received.....	803	15,909	800	15,753	3	156	723	18,044	722	17,985	21	59	722	17,985	21	59
Social security benefits in adjusted gross income.....	47,093	292,379	47,027	292,043	66	336	67,454	388,067	67,433	387,969	21	88	67,433	387,969	21	88
Unemployment compensation in adjusted gross income.....	835	1,329	835	1,329	—	—	1,501	3,787	1,501	3,787	—	—	1,501	3,787	—	—
Other income.....	52,355	1,544,764	52,218	1,534,751	137	10,012	81,789	1,667,875	81,759	1,661,259	62	6,615	81,759	1,661,259	62	6,615
Total statutory adjustments.....	5,086	406,774	5,012	385,383	74	21,391	11,322	1,770,655	11,259	1,742,283	63	28,372	11,259	1,742,283	63	28,372
Adjusted gross income.....	183,566	1,825,587	183,354	1,822,926	212	3,661	218,728	2,047,752	218,595	2,045,586	133	2,186	218,595	2,045,586	133	2,186
Expanded income.....	243,759	149,231,797	243,228	149,147,264	531	84,513	310,042	188,646,170	309,717	188,519,970	325	126,200	309,717	188,519,970	325	126,200
Adjusted gross income plus excluded tax preferences.....	243,759	154,463,231	243,228	154,182,493	531	84,513	310,042	173,748,226	309,717	173,586,830	325	160,397	309,717	173,586,830	325	160,397
Adjusted gross income less investment interest.....	243,759	106,940,336	243,228	106,786,395	531	53,933	310,042	114,191,703	309,717	114,061,703	325	28,635	309,717	114,061,703	325	28,635
Investment interest per adjusted gross income concept.....	184,798	5,065,341	184,317	4,898,624	479	18,717	226,314	5,163,056	226,314	5,066,859	183	32,513	226,314	5,066,859	183	32,513
Investment interest per alternative income concept.....	184,798	5,065,341	184,317	4,898,624	479	18,717	226,314	5,163,056	226,314	5,066,859	183	34,197	226,314	5,066,859	183	34,197
Tax preferences excluded from adjusted gross income.....	223,140	42,536,552	222,899	42,497,474	441	39,079	290,158	54,578,054	289,900	54,479,006	258	99,048	289,900	54,479,006	258	99,048
Total.....	169,884	34,552,420	169,635	34,524,245	380	31,174	226,279	43,302,466	226,097	43,224,054	182	78,412	226,097	43,224,054	182	78,412
Excluded long-term capital gains.....	169,884	34,552,420	169,635	34,524,245	380	31,174	226,279	43,302,466	226,097	43,224,054	182	78,412	226,097	43,224,054	182	78,412
Dividend exclusion.....	110,419	7,947,862	110,214	7,940,019	205	7,843	146,763	11,234,345	146,661	11,213,745	102	20,600	146,661	11,213,745	102	20,600
All other.....	243,760	111,925,679	243,228	111,685,019	532	241,660	310,040	119,171,172	309,715	118,109,823	325	61,349	309,715	118,109,823	325	61,349

Footnote(s) at end of table.

**Table 5—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax,**  
**Classified by Tax Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more				Returns without total income tax				Returns with expended income \$200,000 or more				Returns without total income tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Exemption amount.....	243,760	828,394	243,228	826,594	532	1,800	310,042	1,033,973	309,717	1,032,856	325	1,117	325	1,117	325	1,117
Limited deductions:																
Total per adjusted gross income concept.....	241,031	24,193,796	240,517	23,869,892	514	323,904	299,778	25,474,374	299,560	25,351,854	218	122,520	218	122,520	218	122,520
Total per expended income concept.....	241,031	24,193,796	240,517	23,869,892	514	323,904	299,778	25,474,374	299,560	25,351,854	218	122,520	218	122,520	218	122,520
Contributions deduction.....	235,442	5,639,553	234,928	5,616,982	469	22,572	291,885	6,004,218	291,692	5,992,050	193	12,168	193	12,168	193	12,168
Interest paid deduction.....	215,862	8,173,405	215,382	7,918,413	500	254,992	264,641	8,284,818	264,437	8,210,211	204	74,607	204	74,607	204	74,607
Total per adjusted gross income concept.....	215,862	8,173,405	215,382	7,918,413	500	254,992	264,641	8,284,818	264,437	8,210,211	204	74,607	204	74,607	204	74,607
Total per expended income concept.....	215,862	8,173,405	215,382	7,918,413	500	254,992	264,641	8,284,818	264,437	8,210,211	204	74,607	204	74,607	204	74,607
Total home mortgage interest.....	153,104	1,980,720	152,748	1,956,000	356	24,720	185,537	2,238,315	185,385	2,220,539	152	17,776	152	17,776	152	17,776
Investment interest exceeding investment income per adjusted gross income concept.....	107,955	1,106,344	107,623	1,063,790	332	42,555	129,076	1,065,870	128,943	1,041,552	133	24,318	133	24,318	133	24,318
Investment interest exceeding investment income per alternative income concept.....	107,955	1,106,344	107,623	1,063,790	332	42,555	129,076	1,065,870	128,943	1,041,552	133	24,318	133	24,318	133	24,318
Medical and dental expense deduction.....	6,749	191,594	6,729	189,228	20	2,366	12,534	943,447	127,113	920,812	131	22,635	131	22,635	131	22,635
Net casualty or theft loss deduction.....	526	38,894	491	19,361	35	19,333	691	42,398	659	23,734	32	18,665	32	18,665	32	18,665
Taxes paid deduction.....	240,988	8,681,694	240,482	8,668,435	506	13,259	299,778	9,286,778	299,524	9,282,587	213	6,190	213	6,190	213	6,190
Miscellaneous deductions.....	205,693	1,468,856	205,297	1,457,473	396	11,383	254,886	1,620,091	254,727	1,611,099	159	8,993	159	8,993	159	8,993
Excess itemized deductions.....	241,008	23,413,886	240,494	23,091,604	514	322,282	299,575	24,509,415	299,357	24,367,577	218	121,838	218	121,838	218	121,838
Zero bracket amount.....	243,760	788,446	243,228	786,789	532	1,677	310,042	997,503	309,717	996,474	325	1,035	325	1,035	325	1,035
Excess of exemptions and deductions over adjusted gross income.....	1,704	253,199	1,267	146,684	437	106,515	7,384	1,322,340	7,133	1,238,363	251	83,977	251	83,977	251	83,977
Taxable income:																
As computed under current law.....	242,226	87,932,416	242,108	87,909,661	120	22,755	303,440	94,928,309	303,349	94,906,712	91	21,596	91	21,596	91	21,596
As computed under prior law.....	242,056	87,149,084	241,961	87,126,669	95	22,415	302,658	93,952,798	302,584	93,931,462	74	21,335	74	21,335	74	21,335
Tax at normal rates.....	56,286	273,031	56,278	272,937	8	10,100	86,343	42,252,480	86,337	42,242,762	74	9,718	74	9,718	74	9,718
Tax savings.....	242,067	39,598,461	241,971	39,568,451	96	10,010	302,686	42,053,623	302,612	42,043,979	74	9,644	74	9,644	74	9,644
Income tax before credits:																
Total.....	188,243	1,307,097	188,147	1,297,088	96	10,010	223,975	1,402,968	223,901	1,393,323	74	9,644	74	9,644	74	9,644
Personal credits.....	122,798	18,458	122,779	18,456	19	19	144,672	21,330	144,672	21,329	11	2	11	2	11	2
Non personal credits.....	14,701	1,281,639	14,668	1,278,632	95	10,007	168,953	1,381,637	168,880	1,371,995	73	9,643	73	9,643	73	9,643
Foreign tax credit.....	20,782	1,071,998	20,721	1,067,324	61	9,803	20,804	1,069,913	20,750	1,069,422	54	9,491	54	9,491	54	9,491
Business credit.....	13,977	1,111,357	13,946	1,111,234	31	4,613	159,051	1,203,562	159,034	1,203,483	17	2,710	17	2,710	17	2,710
Investment credit.....	136,638	1,025,762	136,348	1,021,150	290	4,613	163,465	1,150,728	163,319	1,148,019	146	2,710	146	2,710	146	2,710
Alcohol fuel credit.....	410	6,390	410	6,390	1	1	407	6,380	407	6,380	1	1	1	1	1	1
Alternative minimum tax reported on Form 1040.....	41,072	2,124,088	41,072	2,124,088	1	1	79,274	3,273,848	79,274	3,273,848	1	1	1	1	1	1
Total income tax:																
Taxes paid to the U.S.....	243,228	40,422,211	243,228	40,422,211	—	—	309,717	43,933,396	309,717	43,933,396	—	—	—	—	—	—
Foreign taxes paid.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield:																
Income tax before credits.....	242,067	86,916,720	241,971	86,894,420	96	22,300	302,686	93,571,328	302,612	93,550,094	74	21,234	74	21,234	74	21,234
Income tax after credits.....	241,403	84,251,792	241,403	84,251,792	—	—	300,697	90,662,062	300,697	90,662,062	—	—	—	—	—	—
Total income tax.....	243,228	88,610,457	243,228	88,610,457	—	—	309,717	97,665,170	309,717	97,665,170	—	—	—	—	—	—

1Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.



Table 6—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more				Returns with expended income \$200,000 or more				Returns without modified total income tax			
	Total		Returns with modified total income tax		Total	Returns with modified total income tax		Total	Returns with modified total income tax		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Amount
Salaries and wages.....	197,968	50,123,473	197,069	50,064,794	237,835	53,034,123	237,891	52,997,019	144	37,104		
Business or profession.....	50,726	5,477,645	50,625	5,463,493	64,299	5,983,308	64,245	5,973,798	54	8,550		
Net income.....	24,397	1,242,050	24,270	1,221,658	34,578	1,718,649	34,517	1,690,129	61	28,519		
Net loss.....	4,510	281,885	4,498	280,384	6,392	324,644	6,388	323,990	4	654		
Farm.....	15,163	993,565	15,103	979,084	19,874	1,391,829	19,837	1,384,722	37	7,107		
Partnership.....	69,957	7,865,379	69,813	7,840,728	84,110	8,254,775	84,045	8,245,925	65	18,850		
Net income.....	107,156	9,539,004	106,927	9,471,335	144	24,650	144	24,650	151	75,784		
Net loss.....	22,958	8,518,083	22,885	8,509,740	37,804	8,781,591	37,770	8,772,971	34	8,620		
Small Business Corporation.....	32,602	1,386,149	32,552	1,354,123	29,359	1,905,468	29,272	1,874,584	67	30,984		
Net income.....	165,263	24,997,924	165,006	24,942,867	231,655	30,985,718	231,482	30,916,978	173	68,740		
Net loss.....	38,982	90,609	38,939	90,492	38,535	89,816	38,519	89,771	16	45		
Sales of property other than capital assets:												
Net gain.....	19,772	558,314	19,692	550,690	26,798	710,538	26,758	705,656	40	4,882		
Net loss.....	29,408	260,859	29,344	258,354	33,033	318,127	33,002	315,071	31	3,056		
Interest received.....	240,114	12,377,544	239,682	12,254,148	305,301	13,984,678	305,048	13,942,416	253	42,263		
Dividends in adjusted gross income.....	197,977	10,360,838	197,623	10,302,033	247,347	11,034,024	247,347	11,021,092	194	12,932		
Pensions and annuities in adjusted gross income.....	42,232	1,060,081	42,181	1,057,206	54,051	1,217,968	54,031	1,216,511	20	1,456		
Rent:												
Net income.....	51,898	2,083,430	51,779	2,072,483	64,922	2,283,708	64,871	2,278,577	51	5,132		
Net loss.....	68,581	1,841,069	68,416	1,824,939	89,796	2,419,663	89,719	2,402,617	77	17,046		
Royalty:												
Net income.....	25,175	1,868,510	25,090	1,863,522	31,347	2,132,705	31,312	2,128,985	35	2,720		
Net loss.....	2,442	41,414	2,434	41,359	3,378	69,042	3,377	69,037	1	5		
Estate or trust:												
Net income.....	38,139	1,743,600	38,071	1,731,911	46,354	1,875,841	46,320	1,865,824	34	10,017		
Net loss.....	3,210	73,298	3,202	72,986	4,446	101,729	4,443	101,699	3	30		
State income tax refunds.....	103,978	499,023	103,260	498,173	124,560	543,760	124,498	543,247	62	514		
Windfall profit tax refunds.....	13,048	26,345	13,026	26,283	14,866	31,051	14,856	31,024	10	27		
Windfall profit tax withheld.....	50,697	227,834	50,382	226,827	58,799	254,256	58,747	253,871	52	385		
Alimony received.....	47,093	15,909	47,028	15,895	72,3	18,044	72,3	18,044	—	—		
Social security benefits in adjusted gross income.....	293,378	1,500,329	293,378	1,500,329	67,454	388,067	67,434	387,979	20	89		
Unemployment compensation in adjusted gross income.....	52,355	1,544,764	52,230	1,535,955	61,799	1,667,875	61,746	1,662,460	53	5,415		
Other income.....	5,086	406,774	5,035	387,469	11,322	1,770,655	11,282	1,744,370	40	26,285		
Total statutory adjustments.....	183,566	1,826,587	183,385	1,823,184	218,728	2,047,752	218,623	2,045,790	105	1,962		
Excluded income.....	243,759	149,231,797	243,289	149,174,128	310,042	168,646,170	309,771	168,545,616	271	100,554		
Adjusted gross income plus excluded tax preferences.....	243,760	154,463,231	243,290	154,210,322	310,042	173,749,226	309,771	173,614,916	271	134,310		
Adjusted gross income less investment interest.....	184,796	106,840,338	184,326	106,810,594	228,143	114,180,539	228,099	114,184,764	152	5,775		
Investment interest per alternative income concept.....	184,796	5,086,341	184,326	4,899,601	228,143	4,980,634	228,099	4,948,553	152	32,081		
Investment interest per alternative income concept.....	184,796	5,086,341	184,326	4,899,601	228,143	5,103,056	228,099	5,068,299	152	33,757		
Tax preferences excluded from adjusted gross income:												
Total.....	223,140	42,536,552	222,735	42,500,126	36,426	54,578,054	36,426	54,481,599	225	96,455		
Excluded long-term capital gains.....	159,884	34,555,420	159,655	34,526,601	28,919	43,302,406	28,919	43,226,351	163	78,115		
Dividend exclusion.....	195,726	33,270	195,395	33,214	56	41,243	56	41,211	178	31		
All other.....	110,419	7,947,862	110,226	7,940,311	7,551	11,234,345	7,551	11,214,037	90	20,308		
Adjusted gross income.....	243,760	111,926,679	243,299	111,710,195	216,483	119,171,172	216,483	119,133,317	271	37,866		

Footnote(s) at end of table.

**Table 6 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status — Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more			Returns without modified total income tax			Returns with expended income \$200,000 or more			Returns without modified total income tax		
	Total		Number of returns	Total		Number of returns	Total		Number of returns	Total		Number of returns
	(1)	(2)		(3)	(4)		(5)	(6)		(7)	(8) - (9)	
Exemption amount .....	243,760	828,394	243,289	826,808	471	1,586	310,042	1,033,973	309,771	1,033,042	271	931
Itemized deductions:												
Total per adjusted gross income concept .....	241,031	24,193,796	240,560	23,873,281	471	320,515	299,778	25,474,374	299,596	25,354,388	182	119,986
Total per expended income concept .....	241,031	24,193,796	240,560	23,873,281	471	320,515	299,777	25,474,374	299,595	25,354,388	182	119,986
Contributions deduction .....	235,442	5,639,553	235,010	5,617,348	432	22,205	291,885	6,004,218	291,724	5,992,386	161	11,832
Interest paid deduction:												
Total per adjusted gross income concept .....	215,862	8,173,405	215,403	7,920,543	459	252,862	264,641	8,284,818	264,471	8,211,556	170	73,262
Total per expended income concept .....	215,862	8,173,405	215,403	7,920,543	459	252,862	264,641	8,284,818	264,471	8,211,556	170	73,262
Total home mortgage interest .....	153,104	1,980,720	152,775	1,956,756	329	23,964	185,537	2,238,315	185,407	2,221,173	130	39,506
Investment interest exceeding investment income per adjusted gross income concept .....	107,955	1,106,344	107,645	1,064,186	310	42,158	129,076	1,065,870	128,960	1,041,830	116	24,040
Investment interest exceeding investment income per alternative income concept .....	107,955	1,106,344	107,645	1,064,186	310	42,158	129,076	1,065,870	128,960	1,041,830	116	24,040
Medical and dental expense deduction .....	6,749	191,594	6,729	189,228	20	2,366	127,244	943,447	127,130	921,084	114	22,364
Net casualty or theft loss deduction .....	526	38,694	491	19,361	35	19,333	12,534	234,070	12,520	232,174	14	1,897
Taxes paid deduction .....	240,988	8,681,694	240,521	8,668,180	467	12,514	299,737	8,286,778	299,557	8,283,299	32	18,665
Miscellaneous deductions .....	205,693	1,468,856	205,328	1,457,621	365	11,234	254,886	1,620,081	254,754	1,611,240	180	5,479
Excess itemized deductions .....	241,008	23,413,886	240,537	23,094,854	471	319,032	299,575	24,509,415	299,393	24,389,996	182	119,420
Zero bracket amount .....	243,760	788,446	243,289	786,963	471	1,483	310,042	997,509	309,771	996,644	271	864
Excess of exemptions and deductions over adjusted gross income .....	1,704	253,199	1,267	146,684	437	106,515	7,384	1,322,340	7,133	1,238,363	251	83,977
Taxable income:												
As computed under current law .....	242,226	87,932,416	242,167	87,931,373	59	1,043	303,440	94,928,309	303,403	94,927,601	37	707
As computed under prior law .....	242,056	87,149,084	242,022	87,148,186	34	898	302,658	93,952,788	302,638	93,952,180	20	618
Tax at normal rates .....	242,056	39,730,316	242,022	39,730,069	34	247	302,658	42,252,480	302,638	42,252,295	20	186
Tax savings .....	56,288	273,031	56,283	272,993	3	48	86,343	398,899	86,341	398,863	2	35
Income tax before credits .....	242,067	39,598,461	242,032	39,598,258	35	204	302,666	42,053,623	302,666	42,053,473	20	150
Tax credits:												
Personal credits .....	187,815	1,199,900	187,780	1,199,696	35	204	223,550	1,296,054	223,530	1,295,904	20	150
Non-personal credits .....	122,798	18,458	122,786	18,456	12	2	144,683	21,329	144,679	21,329	4	1
Foreign tax credit .....	143,701	1,288,639	143,667	1,288,437	34	201	168,953	1,381,637	168,934	1,381,488	19	149
Business credit .....	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit .....	134,377	1,111,357	134,349	1,111,236	28	121	159,051	1,203,562	159,036	1,203,485	15	76
Alcohol fuel credit .....	410	6,390	410	6,390	1	3,470	163,485	1,150,728	163,331	1,148,162	134	1,567
Alternative minimum tax reported on Form 1040 .....	41,072	2,124,088	41,072	2,124,088	—	—	79,274	3,273,848	79,274	3,273,848	—	—
Total income tax:	243,289	40,529,409	243,289	40,529,409	—	—	309,771	44,040,310	309,771	44,040,310	—	—
Taxes paid to the U.S. ....	20,782	107,198	20,782	107,198	—	—	20,804	106,913	20,804	106,913	—	—
Foreign taxes paid .....	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield:												
Income tax before credits .....	242,057	86,916,720	242,032	86,915,879	35	841	302,666	93,571,328	302,666	93,570,760	20	568
Income tax after credits .....	241,545	84,470,077	241,545	84,470,077	—	—	300,839	90,879,672	300,839	90,879,672	—	—
Total income tax .....	243,289	88,827,387	243,289	88,827,387	—	—	306,771	97,881,365	309,771	97,881,365	—	—

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Dollar may not add to total because of rounding.

**Table 7 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect									
	Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Returns With Total Income Tax</b>										
<b>Returns with adjusted gross income \$200,000 or more</b>										
Total .....	243,228	100.0	76,786	31.6	111,867	46.0	32,271	13.3	2,485	1.0
Interest paid deduction .....	61,105	25.1	—	—	48,911	43.7	5,851	18.1	185	7.4
Taxes paid deduction .....	86,949	35.7	54,103	70.5	—	—	21,972	68.1	1,711	68.9
Contributions deduction .....	49,255	20.3	10,274	13.4	36,144	32.3	—	—	201	8.1
Medical and dental expense deduction .....	1,313	0.5	133	0.2	644	0.6	257	0.8	—	—
Net casualty or theft loss deduction .....	60	( )	9	( )	49	( )	†	†	—	—
Miscellaneous deductions .....	18,597	7.6	4,654	6.1	11,377	10.2	1,902	5.9	380	15.3
Foreign tax credit .....	5,811	2.4	29	( )	5,737	5.1	27	0.1	—	—
Investment credit .....	16,549	6.8	5,558	7.2	8,566	7.7	2,234	6.9	8	0.3
No second largest item .....	3,287	1.4	1,945	2.5	322	0.3	—	—	—	—
<b>Returns with expanded income \$200,000 or more</b>										
Total .....	309,717	100.0	99,188	32.0	135,688	43.8	40,984	13.2	3,632	1.2
Interest paid deduction .....	74,088	23.9	—	—	57,049	42.0	7,514	18.3	265	7.3
Taxes paid deduction .....	110,116	35.6	67,502	68.1	—	—	27,470	67.0	2,558	70.4
Contributions deduction .....	62,669	20.2	12,328	12.4	46,339	34.2	—	—	201	5.5
Medical and dental expense deduction .....	2,614	0.8	710	0.7	1,029	0.8	426	1.0	—	—
Net casualty or theft loss deduction .....	137	( )	46	( )	89	0.1	1	( )	—	—
Miscellaneous deductions .....	24,645	8.0	5,599	5.6	15,554	11.5	2,592	6.3	600	16.5
Foreign tax credit .....	5,802	1.9	17	( )	5,737	4.2	27	0.1	—	—
Investment credit .....	17,524	5.7	5,022	5.1	9,452	7.0	2,741	6.7	8	0.2
No second largest item .....	11,775	3.8	7,905	8.0	322	0.2	181	0.4	—	—
<b>Returns Without Total Income Tax</b>										
<b>Returns with adjusted gross income \$200,000 or more</b>										
Total .....	532	100.0	409	76.9	4	0.8	10	1.9	5	0.9
Interest paid deduction .....	59	11.1	—	—	†	†	6	60.0	—	—
Taxes paid deduction .....	157	29.5	143	35.0	—	—	—	—	†	†
Contributions deduction .....	148	27.8	131	32.0	†	†	—	—	†	†
Medical and dental expense deduction .....	8	1.5	4	1.0	—	—	4	40.0	—	—
Net casualty or theft loss deduction .....	†	†	†	†	—	—	—	—	—	—
Miscellaneous deductions .....	50	9.4	48	11.7	—	—	—	—	†	†
Foreign tax credit .....	†	†	†	†	—	—	—	—	—	—
Investment credit .....	85	16.0	79	19.3	—	—	—	—	—	—
No second largest item .....	20	3.8	†	†	—	—	—	—	—	—
<b>Returns with expanded income \$200,000 or more</b>										
Total .....	325	100.0	174	53.5	4	1.2	8	2.5	5	1.5
Interest paid deduction .....	47	14.5	—	—	2	50.0	4	50.0	—	—
Taxes paid deduction .....	62	19.1	43	24.7	—	—	—	—	1	20.0
Contributions deduction .....	58	17.8	42	24.1	1	25.0	—	—	2	40.0
Medical and dental expense deduction .....	6	1.8	1	0.6	1	25.0	4	50.0	—	—
Net casualty or theft loss deduction .....	2	0.6	1	0.6	—	—	—	—	—	—
Miscellaneous deductions .....	13	4.0	11	6.3	—	—	—	—	2	40.0
Foreign tax credit .....	1	0.3	—	—	—	—	—	—	—	—
Investment credit .....	26	8.0	18	10.3	—	—	—	—	—	—
No second largest item .....	108	33.2	58	33.3	—	—	—	—	—	—

Footnote(s) at end of table.



**Table 7 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect — Continued							
	Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Returns With Total Income Tax</b>								
<b>Returns with adjusted gross income \$200,000 or more</b>								
Total.....	118	( )	5,795	2.4	161	0.1	13,505	5.8
Interest paid deduction.....	18	15.3	1,528	26.4	52	32.3	4,429	32.8
Taxes paid deduction.....	88	74.6	2,976	51.4	51	31.7	6,020	44.6
Contributions deduction.....	6	5.1	878	15.2	26	16.1	1,675	12.4
Medical and dental expense deduction.....	—	—	268	4.6	—	—	11	0.1
Net casualty or theft loss deduction.....	—	—	—	—	†	†	—	—
Miscellaneous deductions.....	†	†	—	—	†	†	278	2.1
Foreign tax credit.....	—	—	6	0.1	—	—	12	0.1
Investment credit.....	†	†	136	2.3	17	10.6	—	—
No second largest item.....	†	†	3	0.1	9	5.6	1,003	7.4
<b>Returns with expended income \$200,000 or more</b>								
Total.....	158	0.1	7,757	2.5	176	0.1	21,816	7.0
Interest paid deduction.....	58	36.7	1,618	20.9	58	33.0	7,419	34.0
Taxes paid deduction.....	88	55.7	3,859	49.7	51	29.0	8,560	39.2
Contributions deduction.....	6	3.8	1,688	21.8	26	14.8	2,030	9.3
Medical and dental expense deduction.....	—	—	437	5.6	—	—	12	0.1
Net casualty or theft loss deduction.....	—	—	—	—	1	0.6	—	—
Miscellaneous deductions.....	1	0.6	—	—	5	2.8	294	1.3
Foreign tax credit.....	—	—	6	0.1	—	—	15	0.1
Investment credit.....	4	2.5	146	1.9	23	13.1	—	—
No second largest item.....	1	0.6	3	( )	12	6.8	3,347	15.3
<b>Returns Without Total Income Tax</b>								
<b>Returns with adjusted gross income \$200,000 or more</b>								
Total.....	30	5.6	13	2.4	56	10.5	5	0.9
Interest paid deduction.....	17	56.7	†	†	27	48.2	†	†
Taxes paid deduction.....	†	†	7	53.8	†	†	†	†
Contributions deduction.....	6	26.7	—	—	6	10.7	—	—
Medical and dental expense deduction.....	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction.....	—	—	†	†	—	—	—	—
Miscellaneous deductions.....	—	—	—	—	—	—	—	—
Foreign tax credit.....	—	—	—	—	—	—	†	†
Investment credit.....	†	†	†	†	†	†	—	—
No second largest item.....	—	—	†	†	18	32.1	—	—
<b>Returns with expended income \$200,000 or more</b>								
Total.....	29	8.9	17	5.2	52	16.0	34	10.5
Interest paid deduction.....	16	55.2	2	11.8	22	42.3	1	2.9
Taxes paid deduction.....	2	6.9	12	70.6	3	5.8	1	2.9
Contributions deduction.....	6	27.6	—	—	5	9.6	—	—
Medical and dental expense deduction.....	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction.....	—	—	1	5.9	—	—	—	—
Miscellaneous deductions.....	—	—	—	—	—	—	—	—
Foreign tax credit.....	—	—	—	—	—	—	1	2.9
Investment credit.....	3	10.3	1	5.9	2	3.8	—	—
No second largest item.....	—	—	1	5.9	20	38.5	29	85.3

( ) Less than 0.05 percent.

†Data deleted to avoid disclosure of information of specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

**Table 8—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect									
	Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Returns With Modified Total Income Tax</b>										
Returns with adjusted gross income \$200,000 or more										
Total .....	243,289	100.0	76,896	31.6	111,921	46.0	32,303	13.3	2,485	1.0
Interest paid deduction .....	61,122	25.1	—	—	48,959	43.7	5,865	18.2	185	7.4
Taxes paid deduction .....	86,995	35.8	54,164	70.4	—	—	21,990	68.1	1,711	68.9
Contributions deduction .....	54,894	22.6	10,290	13.4	41,787	37.3	—	—	201	8.1
Medical and dental expense deduction .....	1,314	0.5	134	0.2	644	0.6	257	0.8	—	—
Net casualty or theft loss deduction .....	59	( )	9	( )	49	( )	—	—	—	—
Miscellaneous deductions .....	18,700	7.7	4,672	6.1	11,445	10.2	1,921	5.9	380	15.3
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	16,582	6.8	5,569	7.2	8,596	7.7	2,241	6.9	8	0.3
No second largest item .....	3,320	1.4	1,977	2.6	323	0.3	—	—	—	—
Returns with expanded income \$200,000 or more										
Total .....	309,771	100.0	99,301	32.1	135,742	43.8	41,015	13.2	3,632	1.2
Interest paid deduction .....	74,106	23.9	—	—	57,097	42.1	7,527	18.4	265	7.3
Taxes paid deduction .....	110,159	35.6	67,560	68.0	—	—	27,488	67.0	2,558	70.4
Contributions deduction .....	68,305	22.1	12,341	12.4	51,982	38.3	—	—	201	5.5
Medical and dental expense deduction .....	2,615	0.8	711	0.7	1,029	0.8	426	1.0	—	—
Net casualty or theft loss deduction .....	136	( )	46	( )	89	0.1	—	—	—	—
Miscellaneous deductions .....	24,747	8.0	5,616	5.7	15,622	11.5	2,611	6.4	600	16.5
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	17,547	5.7	5,029	5.1	9,482	7.0	2,748	6.7	8	0.2
No second largest item .....	11,808	3.8	7,939	8.0	323	0.2	182	0.4	—	—
<b>Returns Without Modified Total Income Tax</b>										
Returns with adjusted gross income \$200,000 or more										
Total .....	471	100.0	405	86.0	4	0.8	10	2.1	5	1.1
Interest paid deduction .....	32	6.8	—	—	—	—	6	60.0	—	—
Taxes paid deduction .....	151	32.1	140	34.6	—	—	—	—	—	—
Contributions deduction .....	142	30.1	131	32.3	—	—	—	—	—	—
Medical and dental expense deduction .....	8	1.7	4	1.0	—	—	4	40.0	—	—
Net casualty or theft loss deduction .....	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions .....	50	10.6	48	11.9	—	—	—	—	—	—
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	83	17.6	79	19.5	—	—	—	—	—	—
No second largest item .....	—	—	—	—	—	—	—	—	—	—
Returns with expanded income \$200,000 or more										
Total .....	271	100.0	173	63.8	4	1.5	8	3.0	5	1.8
Interest paid deduction .....	25	9.2	—	—	2	50.0	4	50.0	—	—
Taxes paid deduction .....	58	21.4	42	24.3	—	—	—	—	—	—
Contributions deduction .....	53	19.6	42	24.3	1	25.0	—	—	1	20.0
Medical and dental expense deduction .....	6	2.2	1	0.6	1	25.0	4	50.0	—	—
Net casualty or theft loss deduction .....	2	0.7	1	0.6	—	—	—	—	—	—
Miscellaneous deductions .....	13	4.8	11	6.4	—	—	—	—	2	40.0
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	24	8.9	18	10.4	—	—	—	—	—	—
No second largest item .....	88	32.5	58	33.5	—	—	—	—	—	—

Footnote(s) at end of table.

**Table 8 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect — Continued							
	Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Returns With Modified Total Income Tax</b>								
Returns with adjusted gross income \$200,000 or more								
Total.....	119	( )	5,800	2.4	—	—	13,525	5.6
Interest paid deduction.....	18	15.1	1,529	26.4	—	—	4,435	32.8
Taxes paid deduction.....	89	74.8	2,981	51.4	—	—	6,032	44.6
Contributions deduction.....	6	5.0	881	15.2	—	—	1,678	12.4
Medical and dental expense deduction.....	—	—	268	4.6	—	—	11	0.1
Net casualty or theft loss deduction.....	—	—	—	—	—	—	—	—
Miscellaneous deductions.....	†	†	—	—	—	—	281	2.1
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	†	†	138	2.4	—	—	—	—
No second largest item.....	†	†	3	0.1	—	—	1,011	7.5
Returns with expanded income \$200,000 or more								
Total.....	159	0.1	7,762	2.5	—	—	21,842	7.1
Interest paid deduction.....	58	36.5	1,619	20.9	—	—	7,433	34.0
Taxes paid deduction.....	89	56.0	3,864	49.8	—	—	8,572	38.2
Contributions deduction.....	6	3.8	1,691	21.8	—	—	2,033	9.3
Medical and dental expense deduction.....	—	—	437	5.6	—	—	12	0.1
Net casualty or theft loss deduction.....	—	—	—	—	—	—	—	—
Miscellaneous deductions.....	1	0.6	—	—	—	—	297	1.4
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	4	2.5	148	1.9	—	—	—	—
No second largest item.....	1	0.6	3	( )	—	—	3,356	15.4
<b>Returns Without Modified Total Income Tax</b>								
Returns with adjusted gross income \$200,000 or more								
Total.....	30	6.4	13	2.8	—	—	4	0.6
Interest paid deduction.....	17	56.7	†	†	—	—	†	†
Taxes paid deduction.....	†	†	7	53.8	—	—	†	†
Contributions deduction.....	8	26.7	—	—	—	—	—	—
Medical and dental expense deduction.....	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction.....	—	—	†	†	—	—	—	—
Miscellaneous deductions.....	—	—	—	—	—	—	—	—
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	†	†	†	†	—	—	—	—
No second largest item.....	—	—	†	†	—	—	—	—
Returns with expanded income \$200,000 or more								
Total.....	29	10.7	17	6.3	—	—	33	12.2
Interest paid deduction.....	16	55.2	2	11.8	—	—	1	3.0
Taxes paid deduction.....	2	6.9	12	70.6	—	—	1	3.0
Contributions deduction.....	8	27.6	—	—	—	—	—	—
Medical and dental expense deduction.....	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction.....	—	—	1	5.9	—	—	—	—
Miscellaneous deductions.....	—	—	—	—	—	—	—	—
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	3	10.3	1	5.9	—	—	—	—
No second largest item.....	—	—	1	5.9	—	—	29	87.9

( ) Less than 0.05 percent.

† Data deleted to avoid disclosure of information of specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.



**Table 9 — Returns Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income**

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions.....	532	18	25	7	3	2	—	2	3	53	418
Interest paid deduction:											
Total.....	532	32	58	9	11	5	7	7	12	152	239
Investment interest per income concept.....	532	53	105	31	22	22	23	14	19	131	112
Investment interest exceeding investment income per concept.....	532	200	172	33	24	14	13	11	10	32	23
Taxes paid deduction.....	532	26	415	64	8	9	—	—	†	6	†
Contributions deduction.....	532	63	338	41	21	28	21	20	—	—	—
Medical and dental expenses deduction.....	532	512	5	†	†	—	4	†	†	—	4
Net casualty or theft loss deduction.....	532	497	†	†	†	—	—	—	4	7	18
Miscellaneous deductions.....	532	136	339	28	7	6	†	†	—	9	4
Deduction equivalent of:											
Total credits.....	532	436	28	5	4	†	—	†	—	55	—
Foreign tax credit.....	532	471	3	—	—	†	—	†	—	54	—
Investment credit.....	532	485	27	9	†	†	—	†	†	—	4
Tax preferences excluded from adjusted gross income.....	532	327	179	18	4	—	†	—	—	†	†

Type of deduction or credit	Returns with expanded income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions.....	325	110	27	4	2	3	—	3	1	40	135
Interest paid deduction:											
Total.....	325	143	61	8	3	5	5	5	3	43	49
Investment interest per income concept.....	325	145	102	22	12	4	7	5	1	6	21
Investment interest exceeding investment income per concept.....	325	195	58	7	6	5	3	4	3	20	24
Taxes paid deduction.....	325	114	169	25	4	3	4	1	1	2	2
Contributions deduction.....	325	135	125	14	12	9	7	8	2	7	6
Medical and dental expenses deduction.....	325	312	3	†	—	—	4	—	—	—	4
Net casualty or theft loss deduction.....	325	293	—	2	1	1	—	—	3	9	16
Miscellaneous deductions.....	325	168	123	7	5	1	—	—	—	9	12
Deduction equivalent of:											
Total credits.....	325	251	11	7	1	3	3	—	3	46	—
Foreign tax credit.....	325	271	1	—	—	2	3	—	3	45	—
Investment credit.....	325	294	18	5	2	—	1	1	1	—	3
Tax preferences excluded from adjusted gross income.....	325	223	68	11	3	3	—	—	1	3	13

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in totals.

**Table 10 — Returns Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income**

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions.....	471	—	—	—	—	†	—	†	†	50	418
Interest paid deduction:											
Total.....	471	12	27	6	10	3	7	6	12	149	239
Investment interest per income concept.....	471	30	71	30	22	21	22	14	19	130	112
Investment interest exceeding investment income per concept.....	471	161	153	32	23	13	13	11	10	32	23
Taxes paid deduction.....	471	4	378	62	8	9	—	—	†	6	†
Contributions deduction.....	471	39	303	41	19	28	21	20	—	—	—
Medical and dental expenses deduction.....	471	451	5	†	†	—	4	†	†	—	4
Net casualty or theft loss deduction.....	471	436	†	†	†	†	—	—	4	7	18
Miscellaneous deductions.....	471	106	308	28	7	6	†	†	—	9	4
Deduction equivalent of:											
Total credits.....	471	436	25	5	†	—	—	—	—	†	—
Foreign tax credit.....	471	471	—	—	—	—	—	—	—	—	—
Investment credit.....	471	437	16	8	†	3	—	†	†	—	3
Tax preferences excluded from adjusted gross income.....	471	278	168	17	4	—	†	—	—	†	†

Type of deduction or credit	Returns with expanded income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions.....	271	90	1	1	1	2	—	1	1	39	135
Interest paid deduction:											
Total.....	271	116	39	6	2	4	5	5	3	42	49
Investment interest per income concept.....	271	120	74	21	12	4	7	5	1	6	21
Investment interest exceeding investment income per concept.....	271	157	44	6	6	4	3	4	3	20	24
Taxes paid deduction.....	271	92	139	23	4	3	4	1	1	2	2
Contributions deduction.....	271	111	98	13	10	9	7	8	2	7	6
Medical and dental expenses deduction.....	271	258	3	1	—	—	4	—	1	—	4
Net casualty or theft loss deduction.....	271	239	—	2	1	1	—	—	3	9	16
Miscellaneous deductions.....	271	139	98	7	5	1	—	—	—	9	12
Deduction equivalent of:											
Total credits.....	271	251	10	7	1	1	—	—	—	1	—
Foreign tax credit.....	271	271	—	—	—	—	—	—	—	—	—
Investment credit.....	271	252	8	4	2	—	1	1	1	—	2
Tax preferences excluded from adjusted gross income.....	271	181	57	10	3	3	—	—	1	3	13

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in totals.

**Table 11 — Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts**

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns.....</b>	<b>99,438,708</b>	<b>100.0</b>	<b>92,726,609</b>	<b>93.3</b>	<b>5,707,146</b>	<b>5.7</b>	<b>761,193</b>	<b>0.8</b>	<b>243,760</b>	<b>0.2</b>
Returns without total income tax.....	16,509,809	100.0	16,483,680	99.8	23,969	0.1	1,628	( )	532	( )
Returns with total income tax.....	82,928,899	100.0	76,242,929	91.9	5,683,177	6.9	759,565	0.9	243,228	0.3
Effective tax rate:										
Under 5 percent.....	15,677,858	100.0	15,603,244	99.5	68,911	0.4	4,447	( )	1,256	( )
5 under 10 percent.....	28,442,793	100.0	28,126,428	98.9	295,219	1.0	19,436	0.1	1,710	( )
10 under 15 percent.....	25,673,947	100.0	24,458,231	95.3	1,172,810	4.6	38,147	0.1	4,759	( )
15 under 20 percent.....	9,734,040	100.0	7,282,966	74.8	2,341,132	24.1	94,232	1.0	15,630	0.2
20 under 25 percent.....	2,256,197	100.0	669,505	29.7	1,381,083	61.2	185,490	8.2	20,119	0.9
25 under 30 percent.....	637,143	100.0	54,177	8.5	326,085	51.5	226,025	35.5	28,856	4.5
30 under 35 percent.....	287,376	100.0	19,412	6.8	71,040	24.7	145,502	50.6	51,422	17.9
35 under 40 percent.....	118,442	100.0	1,097	0.9	12,780	10.8	34,825	29.4	69,740	58.9
40 under 45 percent.....	47,584	100.0	3,558	7.5	3,428	7.2	4,950	10.4	35,648	74.9
45 under 50 percent.....	26,365	100.0	14,152	53.7	1,799	6.8	1,307	5.0	9,107	34.5
50 under 60 percent.....	11,716	100.0	4,495	38.4	2,782	23.7	2,107	18.0	2,332	19.9
60 under 70 percent.....	6,191	100.0	634	10.2	2,317	37.4	1,793	29.0	1,447	23.4
70 under 80 percent.....	2,314	100.0	871	37.6	431	18.6	219	9.5	793	34.3
80 percent or more.....	6,933	100.0	4,139	59.7	1,360	19.6	1,025	14.8	409	5.9

Effective Tax Rate	Size of expended income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns.....</b>	<b>99,438,708</b>	<b>100.0</b>	<b>92,513,608</b>	<b>93.0</b>	<b>5,752,243</b>	<b>5.8</b>	<b>862,815</b>	<b>0.9</b>	<b>310,042</b>	<b>0.3</b>
Returns without total income tax.....	16,509,809	100.0	16,482,452	99.8	24,814	0.2	2,218	( )	325	( )
Returns with total income tax.....	82,928,899	100.0	76,031,156	91.7	5,727,429	6.9	860,597	1.0	309,717	0.4
Effective tax rate:										
Under 5 percent.....	15,852,525	100.0	15,753,344	99.4	92,214	0.6	6,152	( )	815	( )
5 under 10 percent.....	28,550,758	100.0	28,123,774	98.5	393,972	1.4	30,222	0.1	2,790	( )
10 under 15 percent.....	25,603,035	100.0	24,229,810	94.6	1,245,603	4.9	108,384	0.4	19,238	0.1
15 under 20 percent.....	9,825,287	100.0	7,232,867	73.6	2,349,295	23.9	154,496	1.6	88,629	0.9
20 under 25 percent.....	2,219,118	100.0	630,108	28.4	1,330,254	59.9	222,475	10.0	36,281	1.6
25 under 30 percent.....	543,021	100.0	36,399	6.7	263,820	48.6	205,630	37.9	37,172	6.8
30 under 35 percent.....	217,396	100.0	12,541	5.8	45,331	20.9	109,750	50.5	49,774	22.9
35 under 40 percent.....	76,295	100.0	677	0.9	2,601	3.4	20,860	27.3	52,157	68.4
40 under 45 percent.....	28,572	100.0	6,451	22.6	1,522	5.3	1,314	4.6	19,285	67.5
45 under 50 percent.....	7,570	100.0	4,018	53.1	—	—	542	7.2	3,010	39.8
50 under 60 percent.....	2,846	100.0	1	( )	2,089	73.4	518	18.2	238	8.4
60 under 70 percent.....	581	100.0	40	6.9	227	39.1	—	—	314	54.0
70 under 80 percent.....	4	100.0	—	—	—	—	1	25.0	3	75.0
80 percent or more.....	1,891	100.0	1,126	59.5	501	26.5	253	13.4	11	0.6

( ) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.



**Table 12 — Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts**

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns .....</b>	<b>99,438,708</b>	<b>100.0</b>	<b>92,726,609</b>	<b>93.3</b>	<b>5,707,146</b>	<b>5.7</b>	<b>761,193</b>	<b>0.8</b>	<b>243,760</b>	<b>0.2</b>
Returns without modified total income tax .....	16,474,357	100.0	16,456,144	99.9	16,116	0.1	1,626	( )	471	( )
Returns with modified total income tax .....	82,964,351	100.0	76,270,465	91.9	5,691,030	6.9	759,567	0.9	243,289	0.3
Effective tax rate:										
Under 5 percent .....	15,650,880	100.0	15,581,935	99.6	63,307	0.4	4,446	( )	1,192	( )
5 under 10 percent .....	28,444,974	100.0	28,140,987	98.9	287,367	1.0	14,936	0.1	1,684	( )
10 under 15 percent .....	25,708,261	100.0	24,492,517	95.3	1,172,810	4.6	38,146	0.1	4,788	( )
15 under 20 percent .....	9,739,624	100.0	7,282,986	74.8	2,346,735	24.1	94,291	1.0	15,612	0.2
20 under 25 percent .....	2,266,279	100.0	669,505	29.5	1,391,186	61.4	185,490	8.2	20,098	0.9
25 under 30 percent .....	642,740	100.0	54,177	8.4	333,688	51.9	226,026	35.2	28,849	4.5
30 under 35 percent .....	289,630	100.0	19,412	6.7	71,040	24.5	147,753	51.0	51,425	17.8
35 under 40 percent .....	120,694	100.0	1,097	0.9	12,780	10.6	37,076	30.7	69,741	57.8
40 under 45 percent .....	47,657	100.0	3,558	7.5	3,428	7.2	4,951	10.4	35,720	75.0
45 under 50 percent .....	26,443	100.0	14,152	53.5	1,799	6.8	1,307	4.9	9,185	34.7
50 under 60 percent .....	11,726	100.0	4,494	38.3	2,782	23.7	2,108	18.0	2,342	20.0
60 under 70 percent .....	6,194	100.0	635	10.3	2,317	37.4	1,793	28.9	1,449	23.4
70 under 80 percent .....	2,316	100.0	871	37.6	431	18.6	219	9.5	795	34.3
80 percent or more .....	6,933	100.0	4,139	59.7	1,360	19.6	1,025	14.8	409	5.9

Effective Tax Rate	Size of expended income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns .....</b>	<b>99,438,708</b>	<b>100.0</b>	<b>92,513,608</b>	<b>93.0</b>	<b>5,752,243</b>	<b>5.8</b>	<b>862,815</b>	<b>0.9</b>	<b>310,042</b>	<b>0.3</b>
Returns without modified total income tax .....	16,474,357	100.0	16,454,916	99.9	16,960	0.1	2,210	( )	271	( )
Returns with modified total income tax .....	82,964,351	100.0	76,058,692	91.7	5,735,283	6.9	860,605	1.0	309,771	0.4
Effective tax rate:										
Under 5 percent .....	15,823,297	100.0	15,729,785	99.4	86,611	0.5	6,152	( )	749	( )
5 under 10 percent .....	28,560,787	100.0	28,146,186	98.5	386,120	1.4	25,721	0.1	2,760	( )
10 under 15 percent .....	25,626,125	100.0	24,252,890	94.6	1,245,603	4.9	108,383	0.4	19,249	0.1
15 under 20 percent .....	9,836,457	100.0	7,238,470	73.6	2,354,898	23.9	154,496	1.6	88,593	0.9
20 under 25 percent .....	2,229,249	100.0	630,108	28.3	1,340,357	60.1	222,478	10.0	36,306	1.6
25 under 30 percent .....	548,637	100.0	36,399	6.6	269,423	49.1	205,630	37.5	37,185	6.8
30 under 35 percent .....	219,650	100.0	12,541	5.7	45,331	20.6	112,001	51.0	49,777	22.7
35 under 40 percent .....	78,578	100.0	677	0.9	2,601	3.3	23,114	29.4	52,186	66.4
40 under 45 percent .....	28,632	100.0	6,451	22.5	1,522	5.3	1,315	4.6	19,344	67.6
45 under 50 percent .....	7,615	100.0	4,018	52.8	—	—	542	7.1	3,055	40.1
50 under 60 percent .....	2,847	100.0	1	( )	2,089	73.4	519	18.2	238	8.4
60 under 70 percent .....	582	100.0	40	6.9	227	39.0	—	—	315	54.1
70 under 80 percent .....	4	100.0	—	—	—	—	1	25.0	3	75.0
80 percent or more .....	1,891	100.0	1,126	59.5	501	26.5	253	13.4	11	0.6

( ) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

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# 1984 Instructions for preparing Form 1040

## and instructions for Schedules A, B, C, D, E, F, and SE (Tax Table—pages 36-41)

### From the Commissioner

Here is the information you need to prepare Form 1040 and related schedules. You may, however, be able to file one of our shorter forms, Form 1040A or Form 1040EZ, instead. If you are single and have no dependents, you may be able to file Form 1040EZ. Check "Which Form To File" on page 3 of the instructions to see which form you should use this year.

There have been a number of changes to the forms this year because of recent tax legislation. Major changes are explained on page 2 under "Important Tax Law Changes." I urge you to read these carefully before you begin to prepare your return this year.

Many people find that rounding off cents to whole dollars makes calculations easier. Rounding is easy too. Just drop amounts under 50 cents and increase amounts that are 50 cents or more to the next whole dollar. See the instructions on page B.

Be sure to report all your income. In fairness to the vast majority of taxpayers who correctly report all their income, we make every effort to identify others who understate their income. If we must increase your tax liability after you file your return, it can be more costly for you than accurate reporting when you file because of interest and penalties you may be charged.

A number of Americans have seen fit to make voluntary contributions to reduce the public debt. In 1984, we received approximately 2,500 contributions totaling over \$500 million. If you wish to contribute, just enclose in your tax return envelope a separate contribution to the Bureau of the Public Debt. Subject to the limitations on charitable contributions, you may deduct your contribution on your 1985 tax return. But please be sure to keep your contribution separate from public debt separate from any amount you owe on your tax return. Make your check for taxes payable to "Internal Revenue Service."

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have suggestions for improving the forms or instructions, please write and let us know. Thank you for your cooperation.

*Ram 2 Egn. f*

Roscoe L. Egger, Jr.  
Commissioner of Internal Revenue

## Important Tax Law Changes

### Tax Rate Reduced

The rate of tax for all brackets has been reduced for 1984. However, no additional computation is needed because the reduction has already been built into the Tax Table and the Tax Rate Schedules.

### Social Security Benefits May Be Taxable

If you received social security benefits in 1984, part of these benefits may be taxable under certain conditions. Be sure to read the IRS Notice 703 that you should get from the Social Security Administration with Form SSA-1099 by January 31, 1985. See the instructions for line 21a that begin on page 10.

### Credit for the Elderly and Disabled

The rules for taking the credit for the elderly have changed and the disability income exclusion no longer applies. But, you may be able to take the credit for the elderly and the permanently and totally disabled if, by the end of 1984, you were either 65 or over, or you were under 65, or relied on permanent and total disability, and you received taxable disability income in 1984.

See Schedule R, Credit for the Elderly and the Permanently and Totally Disabled, for more details.

### Tax Shelter Registration Number

A person who sells (or otherwise transfers) to you an interest in a tax shelter after August 31, 1984, must maintain a list of investors and give you the tax shelter registration number assigned to the tax shelter. You must attach to your tax return Form 8271, Investor Reporting of Tax Shelter Registration Number, to report this number. Penalties are provided if you fail to report this number on your tax return.

### Deduction for Charitable Contributions

Generally, for 1984, if you do not itemize your deductions, you can deduct 25% of your qualified charitable contributions, but not more than \$75 (\$37.50 if married filing separately). See the instructions for line 34b on page 14 for more details.

### Deduction for Medical and Dental Expenses

Some of the rules for deducting medicines and drugs have changed. Also, certain lodging expenses for medical care may be deducted. See the instructions for medical and dental expenses on page 19 for more details.

### Credit for Owners of Diesel-Fueled Vehicles

You may be able to take a special credit for 1984 if, on January 1, 1985, you

have a 1979 or newer model diesel-powered car, van, or light truck. Get Form 4136 for details.

### Highlights of 1985 Tax Changes

There are a number of tax law changes that may affect your tax return for 1985. Some of the changes for 1985 include new rules for:

- alimony and separate maintenance payments,
- head of household filing status,
- earned income credit,
- exemption for a dependent child of divorced or separated parents, and
- estimated taxes.

For more details on changes for 1985, get Publication 553, Highlights of 1984 Tax Changes.

### Recordkeeping for Certain Trade or Business Expenses

Beginning in 1985, in general, you must keep adequate and contemporaneous records to prove the accuracy of:

- any travel, entertainment, and gift expenses you deduct, and
- the business use of your auto and certain other property used in your trade or business or held for the production of income.

For more details on the new recordkeeping rules, get Publication 463, Travel, Entertainment, and Gift Expenses and Publication 583, Information for Business Taxpayers.

### New Telephone Service for Tax Refund Information

If it has been at least 10 weeks since you mailed your 1984 tax return, you may be able to call a special telephone number for your area to find out the status of your income tax refund. For details on how to use this service, see How To Use Tele-Tax Information (the page numbers are in the index).

### Employment Taxes for Household Employers

If you have a household employee, both you and the employee may have to pay a share of the social security tax on the employee's wages. You may also have to pay Federal unemployment tax, which is for your employee's unemployment insurance. For more details, get Publication 503, Child and Dependent Care Credit, and Employment Taxes for Household Employers.

## Important Reminders

### Estimated Tax Payments—Retirees and Others With Income Not Subject to Income Tax Withholding

If you have income generally not subject to income tax withholding (such as interest, dividends, pensions, or capital gains), you may have to make estimated tax payments. If you do not pay enough estimated tax or do not have enough tax withheld, you may be charged a penalty. For more details, see Publication 505, Tax Withholding and Estimated Tax.

### Could You Pay Less Tax by Income Averaging?

If there has been a large increase in your income this year, you may be able to pay less tax by using the income

averaging method to figure your tax. However, some of the rules for income averaging have changed, and fewer people may be eligible to income average. Get Schedule G (Form 1040) to see if you qualify.

### Do You Want More or Less Income Tax Withheld in 1985?

If the refund you receive is large, you may want to decrease your withholding for 1985. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount. See Income Tax Withholding for 1985 on page 17 for more details.





**Social Security Number.** If you are married, give social security numbers for both you and your spouse whether you file jointly or separately.

If your spouse is a nonresident alien, has no income, and does not have a social security number, write "NRA" in the block for your spouse's social security number.

If you don't have a social security number, please get Form SS-5 from a Social Security Administration (SSA) office. Fill in with your local SSA office early in 1985. If you do not get the number by then, file your return without it and write "Applied for" in the block for your social security number.

**Name Change.** If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) of the change. On your tax return is the same as the name on SSA has on its records. This may prevent delays in issuing your refund.

**Joint Return.** If you are married, filing a joint return, show the social security numbers in the same order that you show your first names. If you are filing a joint return with an "and," please separate the names with an "and." For example: "John Brown and Mary Smith."

Remember to show your occupation(s) in the spaces in the upper right corner just below the social security number blocks.

## Presidential Election Campaign Fund

Congress established this fund to support public financing of Presidential election campaigns.

You may have \$1 go to the fund by checking the "Yes" box. On a joint return, each of you may choose to have \$1 go to this fund, or each may choose not to. One may choose to have \$1 go to this fund and the other may choose not to. Do not charge the tax or refund shown on your return to the fund. Do not claim this amount as a credit for political contributions on line 44.

## Filing Status

### Lines 1 through 5 Boxes

#### Single

Consider yourself single if on December 31, you were unmarried or separated from your spouse either by divorce or separate maintenance decree and you do not qualify for another filing status. State law governs when you are married, divorced, or legally separated.

If you were married on December 31, consider yourself married for the whole year. If you meet the tests explained on this page for **Married Persons Who Live Apart**, you may consider yourself single for the whole year.

If your spouse died during 1984, consider yourself single for the whole year for the whole year, unless you remarried before the end of 1984.

## Married

**Joint or Separate Returns?** **Joint Returns.** Most married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse on the joint return. Even if only one of you had income, you must file a joint return.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

**Notes:** If you file a joint return, you may not, unless you both agree, choose to file separate returns for that year.

If your spouse died in 1984, you can file a joint return for 1984. You can also file a joint return if your spouse died in 1985 before filing a 1984 return. For more details on how to file the joint return, see **Death of Taxpayer** on page 13.

**Separate Returns.** You may choose to file a separate return if you want to. If you do, you must file a separate return for each of you. If you are filing a joint return, you must file a separate return for each of you. If you are filing a separate return, you must file a separate return for each of you.

**Head of Household.** If you are the head of a household, you may be able to file a joint return with your spouse. If you do, you must file a joint return with your spouse. If you do not, you must file a separate return. If you are the head of a household, you may be able to file a separate return.

**Married Persons Who Live Apart.** If you are married, you may be able to file a separate return. If you are married, you may be able to file a separate return.

**Special Rules Apply.** If you are married, you may be able to file a separate return. If you are married, you may be able to file a separate return.

**Married Persons Who Live Apart.** If you are married, you may be able to file a separate return. If you are married, you may be able to file a separate return.

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• You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to itemize deductions.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number. If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see **For Your Spouse** on page 6.

**Married Persons Who Live Apart.** Some married persons who have a child and who live apart may be able to file a separate return. If you are married, you may be able to file a separate return.

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**Married Persons Who Live Apart.** Some married persons who have a child and who live apart may be able to file a separate return. If you are married, you may be able to file a separate return.

3. Any other relative listed below whom you can claim as a dependent.

Grandparent Brother-in-law Sister-in-law Son-in-law Daughter-in-law or related by blood Stepbrother Stepsister Uncle Nephew Mother-in-law Father-in-law Niece

**Note:** See the instructions for lines 6c and 6d below for the definition of "dependent."

**Special rules** 1. If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as income. 2. You may claim a dependent who is a dependent under a Multiple Support Declaration. (See page 7 for details on dependents supported by two or more taxpayers.)

3. A foster child may qualify for your Head of Household exemption if you can claim the foster child as your dependent.

**Qualifying Widow or Widower With a Dependent Child** If your spouse died in 1983 or 1982 and you did not remarry in 1984, you may be able to use joint return tax rates for 1984 if you meet all the following tests: 1. You must file your tax at joint return rates if you meet all 3 of the following tests: a. You could have filed a joint return with your spouse if your spouse had been alive even if you didn't actually do so. b. Your dependent child, stepchild, adopted child or foster child lived with you (except for temporary absences, such as for vacation or school) c. You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5. Qualifying widow(er) with dependent child. If you are a qualifying widow(er) with dependent child, you may claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died before 1982 and you were single in 1984, you may check Box 4 if you meet the tests for **Head of Household**. Otherwise you must file as Single.

**Line 6a Boxes** **Exemption Examples** For Yourself You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to take the exemption for yourself. You can take the extra exemptions for yourself and your spouse. You cannot take them for dependents.

**Line 6b Boxes** **For Yourself** You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to take the exemption for yourself. You can take the extra exemptions for yourself and your spouse. You cannot take them for dependents.

**Line 6c and 6d** **Children and Other Dependents** Please enter on line 6c the first names of your dependent children who lived with you. Enter the social security number in the box to the right of the arrow.

**Birth or Death of Dependent.** You can take an exemption for a dependent who was born or who died during 1984 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1985, you can take the extra exemption for age for 1984.

**Proof of Blindness.** If you are completely blind, attach a statement to your return to the effect: "I am completely blind as of the right of the arrow. You can take the exemption for each person who is your 'dependent.'"

Each person you claim as a dependent has to meet ALL 5 of these tests: 1. income; 2. support; 3. married dependent; 4. citizenship or residence; and 5. relationship. These tests are explained below.

**1. Income** In general, the person must have received less than \$2,000 of gross income. Gross income includes wages, salaries, interest, income, such as welfare benefits or nontaxable social security benefits.

**Special Rules for Your Dependent Child.** Even if your child had income of \$1,000 or more, you can claim your child as a dependent if tests 2, 3, and 4 below are met: • Your child was under 19 at the end of 1984, or • Your child was enrolled as a full-time student at a school during any 5 months of 1984, or • Your child took a full-time, on-farm training course during any 5 months of 1984. (The course had to be given by a school, college, university, or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in attendance. A school includes: • elementary, junior, and senior high schools; • colleges and universities; and • technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

**2. Support** In general, you must have given over half of the dependent's support in 1984. If you file a joint return, the support can be from you or your spouse. Even if you did not give over half of the dependent's support, you will be able to claim the exemption if you can prove that you met the tests explained on page 7 for **Children of Divorced or Separated Parents or Dependent Supported by Two or More Taxpayers**.

In figuring total support, you must include money the dependent used for his or her support, even if the money was not taxable to him or her (for example, welfare benefits). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, recreation, and education in figuring the dependent's support. In figuring the support, do not include the value of the dependent's life insurance. However, the cost of a place to live is figured at its fair rental value.



Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

**Capital items.**—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use. If you give a car or furniture to the dependent as a capital item for the household or for use by persons other than the dependent.

If you care for a foster child, see Publication 501, Exemptions, for special rules that apply.

**Children of Overlaid or Separated Parents.** If a child's parents together paid the child's support for more than half of the year, the child is considered a child of overlaid or separated parents. A parent who has custody for most of the year can generally take the exemption for that child. However, the parent who does not have custody (or who has the child for a shorter time) may take the exemption if the following applies:

a. The child is at least \$500 toward each child's support in 1984, and the decedent of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

b. That parent gave \$1,200 or more for the child's support in 1984, and the parent who had custody cannot prove that he or she gave more than the other parent.

**Note.** In figuring support, a parent who has remarried and has custody may count the support provided by the new spouse.

**Tax tip.** Beginning after 1984, new rules will apply to the support of children of overlaid or separated parents. See Publication 504 for details.

**Dependent Supported by Two or More Taxpayers.** Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone can claim the exemption. If the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship, discussed on page 6 and this page are met.

In addition, the taxpayer who claims the dependent must:

a. have paid more than 10% of the dependent's support, and

b. attach to his or her tax return a signed Form 2120, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the exemption in 1984 for the person he or she is supporting.

**3. Married Dependent.** The dependent did not file a joint return. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

**4. Citizenship or Residence.** The dependent must have been a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by a U.S. citizen with a U.S.

**5. Relationship.** The dependent must test a or b below.

a. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child  
Stepbrother  
Sister  
Stepfather  
Mother  
Stepmother  
Grandparent  
Father-in-law  
Brother-in-law  
Nephew  
Niece  
Grandchild  
Sister-in-law

**Note.** Any relationships that have been established by marriage are not ended by death or divorce.

b. Was any other person who lived in your household for the whole year. A person is not a member of your household if at any time during your tax year the relationship between you and that person violates local law.

**The word child includes:**

a. Your son, daughter, stepson, or stepdaughter, or adopted son or daughter; a child who lived in your home as a member of your family if placed with you by a court-ordered placement agency for legal adoption.

b. A foster child (any child who lived in your home as a member of your family for the whole year).

**Line 8e**

Add the numbers you entered in the boxes on lines 8a, b, c, and d. Enter the total in the box on line 8e.

**Income**

**Examples of Income You Do Not Report** (Do not include these amounts when you decide if you must file a return.)

Welfare benefits.  
Disability retirement payments (and other benefits) paid by the Veterans' Administration.  
Worker's compensation benefits, insurance damages, etc., for injury or sickness.  
Child support.

Gifts, money, or other property you inherited or that was willed to you.

Outstanding on veterans' life insurance.

Life insurance proceeds received because of a person's death.

Interest on certain State and municipal bonds.

Amounts you received from insurance because you lost the use of your home.

Amounts you received from insurance that were more than half of your normal expenses while living in your home. (You must report as income reimbursements for normal living expenses.)

Amounts an employer contributed on your behalf to an employer's profit-sharing plan, an employee's pension, or a qualified group-term life insurance plan.

Cancellation of certain student loans, on or after January 1, 1983, where the student, under the terms of the loan, performs certain professional services for any of a broad class of employers.

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**Examples of Income You Must Report**

The following kinds of income should be reported on Form 1040, or related forms and schedules listed below:

Wages, including salaries, bonuses, commissions, fees, and tips.  
Interest (Schedule B).

Dividends (Schedule B) on:  
bank deposits, bonds, notes, mortgages on which you receive payments; tax refunds.

certain arbitrage bonds issued by State and local governments; amounts with savings and loan associations, etc.

In general, most Federal social security benefits (and tier 1 railroad retirement benefits) are not taxable. However, beginning in 1984, in certain instances, a portion of a retiree's benefits may be taxable. See line 21 instructions on page 10.

Original Issue Discount (OID) on:  
Unemployment compensation (Schedule B) (see page 10).

Distributions from an Individual Retirement Arrangement (IRA), including SEPs and IRAs.

Amounts received in place of wages, from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.

Bartering income (fair market value of goods or services you received in return for your services).

Business expense reimbursements you received that are more than you spent for these expenses.

Alimony, separate maintenance, or support payments received from and deductible by your spouse or former spouse.

Refunds of state and local taxes if you deducted the taxes in an earlier year and got a tax benefit for these taxes.

Life insurance proceeds from a policy you owned if the proceeds are more than the premium you paid.

Profits from businesses and professions (Schedule C).

Your share of profits from partnerships and S corporations (Schedule E).

Profits from farming (Schedule F).

Pensions, annuities, and endowments.

Tier 2 and supplemental annuities under the Railroad Retirement Act.

Lump-sum distributions (Form 4972 or Form 5544). (See page 10).

Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797).

Gains from the sale of your personal residence (Schedule D and Form 2119).

Rents and royalties (Schedule E).

Your share of estate or trust income (Schedule E) including recurring distributions from a trust (Form 4970).

Prizes and awards (contests, raffles, lottery, and gambling winnings).

**Page 7**

Earned income from sources outside the United States (Form 2555).

Director's fees.  
Fees received for jury duty and precinct election board duty.

Fees received as an executor or administrator of an estate.

Embezzled or other illegal income.

U.S. Citizens Living Abroad.  
Generally, foreign source income must be reported. Get Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more details.

**Rounding Off to Whole Dollars**

You may round off cents to the nearest whole dollar on your return and schedules. But, you must not round off cents on Form 1040. You can drop amounts from \$0 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

**Community Property States**

Community property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property state, you must follow State law to determine what is community income and what is separate income. However, different rules could apply if:

a. you and your spouse lived apart all year,

b. you do not file a joint return, and

c. no part of the community income you earn is transferred to your spouse.

Please get Publication 555, Community Property and the Federal Income Tax, for more details.

**Line 7**

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., allocated tips, get Publication 531.

Reporting Income From Tips.

Include in this total:

a. The amount that should be shown in Box 10 on Form W-2. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.

b. Tips received that you did not report to your employer. (Show any social security tax withheld on page 13—see the instructions on page 13.)

**Note.** An employee who fails to report the full amount of his or her tip allocation as gross income must be able to prove the lesser amount reported with adequate records.

certain disability pensions if you are under age 65.

**Note.** Except for certain disability income, including amounts reported on line 16 or line 17 of Form 1040.

a. Payments by insurance companies, etc., not included on Form W-2. If you receive

**Page 8**

sick pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 7. Attach a statement showing the source of the sick pay and amount of sick pay.

disability income. (See Form W-43 for information on withholding of Federal income tax from your sick pay.)

a. Fair market value of meals and living quarters if given by your employer as a gift, or if you are an employee of the U.S. Government and you are not for your value of meals given you at work.

b. Each year report on your return the maturity and no longer earn interest; OR the bonds, or when they reach final maturity, or when they reach final maturity increase of the bonds' value.

If you change to method b, report the entire increase in all your bonds from the date they were issued. Each year after that, report only the increase. Once you have used method b, you cannot switch to method a. You must continue to do so for all your U.S. Savings Bonds.

**Note.** If you receive for 1984 a Form 1099-INT for U.S. Savings Bond interest, which includes amounts reported before 1984, see Publication 550.

a. Original Issue Discount (OID). This is the difference between the issue price of a bond (for example, \$100) and the redemption price at maturity. If the bond was issued at a discount after May 27, 1969 or for certain noncorporate bonds after July 1, 1982, include in your interest income the part of the OID that you held it. Also include a stated interest shown on Form 1099-OID.

If you bought bonds at original issue and held them for all of 1984 or the part of 1984 that they were outstanding, include in interest income the total OID from Form 1099-OID. If you bought bonds after the end of 1984, but you did not hold them for all of 1984, figure your taxable OID as follows:

a. Bonds issued before July 2, 1982—Divide the total OID by 12 and multiply the result by the number of complete and partial months (for example, 6½ months) you held the bonds in 1984.

b. Bonds issued after July 2, 1982—Divide the total OID by 365 and multiply the result by the number of days you held the bonds in 1984, or follow the more detailed rules described in Publication 1212. List of Original Issue Discount Obligations.

If you had OID for 1984, but did not receive it, you must report it. If the price you paid for the bonds was less than the price plus accumulated OID, get Publication 1212. It provides total OID on the bonds listed and gives computational information.

**Line 9a**

**Dividends**

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership, S corporation, or an estate or trust. Payers of dividends are required to report them. Generally, the net dividends will appear on Form 1099-DIV for these dividends.

If you received dividends as a nominee for someone else, see Schedule B instructions on page 22.

**Examples of Interest Income You Must Report**

a. Bonds (including certificates of deposits, money orders, and savings and loan associations).

b. Building and loan accounts.

c. Notes, loans, and mortgages. Special rules apply to loans with below market interest rates. See Publication 525.

d. Tax refunds (report only the interest on them as interest income).

e. Bonds and debentures. Also arbitrage bonds issued by State and local

**Page 8**















Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 49. On the dotted line next to this total, write "FNS" and show the amount.

#### Credit for Increasing Research

You may be able to take a credit for research and experimental expenditures paid or incurred during 1984 for the development or improvement of new products, processes, or techniques. Use Form 6765 to figure the credit. Include the credit in your total for line 49. On the dotted line next to this total, write "Research" and show the amount.

#### Line 50

**Tax After Credits**  
Subtract line 49 from line 46 and enter the result on line 50. If the amount on line 50 is zero or less, enter zero (0). This is your tax after credits and before other taxes.

#### Other Taxes

##### Line 51

**Self-Employment Tax**  
If you had self-employment income in 1984, and earned under \$37,800 in wages from which social security tax or RRTA tax was withheld, you may have to pay self-employment tax. Please see Section 1401 for details. If you have to pay self-employment tax, enter the amount from Schedule SE, line 14.

##### Line 52

**Alternative Minimum Tax**  
You may be liable for the alternative minimum tax if your adjusted gross income added to your tax preferences is more than:

- \$40,000 if married filing jointly or surviving spouse, or
  - \$30,000 if single or head of household, or
  - \$20,000 if married filing separately.
- Tax preferences items include:
- All-Savers interest exclusion;
  - accelerated depreciation;
  - amortization of certified pollution-control facilities;
  - capital gain deduction;
  - mining exploration and development costs; reserves for losses on bad debts of financial institutions;
  - depletion;
  - incentive stock options;
  - intangible drilling costs; and
  - circulation of qualified small business stock.

Get Form 4255 for details. Enter any tax liability for this tax.

##### Line 53

**Tax From Recapture of Investment Credit**  
You may owe this tax if you disposed of security tax or railroad retirement tax investment credit property before the end of its useful life or recovery period. See Form 4255 for details. Enter any tax from Form 4255 for this tax.

##### Line 54

**Social Security Tax on Tip Income Not Reported to Employer**  
If you received tips of \$20 or more in any month and you did not report the full

amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete Form 4351, Social Security Tax on Unreported Tips, and enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 54, enter the tax and on the dotted line next to it, write "RRTA."

Be sure all your tips are reported as income on Form 1040, line 7.

You may be charged a penalty equal to 50% of the social security tax due on tips if you did not report the tips and did not report to your employer.

#### Line 55

##### Tax on an IRA

If you owe tax on any early distributions from your IRA, any excess payments made from your IRA, or any excess contributions in 1984, enter the total tax on line 55.

#### Line 56

**Total Tax**  
Add lines 50 through 55. Put the total on line 56. Also include on line 56 any of the four taxes listed below that apply.

**Section 72 Penalty Taxes.**—If you are or were a key employee and received income from a premature distribution from a profit-sharing plan, an IRA, or trust, you will have to pay a penalty tax of 10 percent of the distribution. See Publication 560 for more details. Or, if you were an employee, you made any deductible contributions to your employer's qualified pension or profit-sharing plan, or if you received a distribution, you may have to pay a penalty tax.

If you received certain premature distributions from an annuity contract, you may have to pay a 5% penalty tax on the taxable part of the distribution. See Publication 575 for more details.

Include the amount of the penalty in your total for line 56. On the dotted line next to this total, write "SPT." See Section 72.

**Advance Earned Income Credit (EIC) Payments.**—If you received advance EIC payments, the amount will be shown on your Form W-2. Include the amount of these payments in your total for line 56. On the dotted line next to this total, write "AEC."

**Net Tax.** The amount of earned income credit that you can actually take will be figured in the worksheet shown on page 16 and entered on line 59.

**Uncollected Employee Social Security and RRTA Tax on Tips.**—If you did not have enough wages to cover the social security tax or railroad retirement tax on your unreported tips, the amount of tax due will be shown on your Form W-2. Include that amount in the total on line 56. On the dotted line next to this total, write "Uncollected Tax on Tips" and show the amount.

#### Line 59

##### Earned Income Credit

The earned income credit helps many taxpayers who have a child and have earned income under \$10,000. If you can take the earned income credit, you can subtract it from the tax you owe or get a refund even if you paid no tax. The credit can be as high as \$500.

##### Who Can Take the Earned Income Credit?

You can't take the credit if:

- your income is \$10,000 or more; or
- you are single (Filing Status Box 1); or
- you are married (filing a separate return (Filing Status Box 3); or
- your file Form 2555 to exclude income earned overseas or to exclude or deduct certain housing costs; or
- you file Form 4563 to exclude income earned from sources in U.S. possessions.

If you can take the credit, enter on line 59 the amount of the credit from the worksheet on this page, whichever applies. If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on pages 12 and 13.

##### Earned Income Includes:

- wages, salaries, and tips
- earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), line 9
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

**Note.** The following are examples of amounts received from your employer that must be included in line 59 of the worksheet:

- a. Housing allowance or rental value of a home provided for members of the clergy.
- b. Meals and lodging.

**Earned income does not include:** items such as: unemployment compensation, social security payments, welfare benefits, veterans' benefits, workers' compensation or unemployment compensation (insurance), or Definition of Child. In general, for purposes of this credit, your child includes:

- your son or daughter.
- your stepchild, or adopted child.
- If your filing status is married filing a joint return, a qualifying dependent child who is a dependent child you claim on your return, a child placed with you by an authorized placement agency for adoption by you, or a foster child (any other child, such as your grandchild, whom you cared for as your own child for the whole year).

If your filing status is head of household, you must also include a dependent of your son, daughter, or adopted child.

For more details about the credit, get Publication 596, Earned Income Credit.

To see if you can take the Earned Income Credit, answer the questions below.

1. Is the amount you listed on Form 1040, line 33, less than \$10,000? ☐ Yes ☐ No
2. Did you receive any wages, salaries, tips, or other earned income (see "Earned Income Includes" on this page)? ☐ Yes ☐ No
3. Did you have a child (see "Definition of Child" on this page) who lived with you in the same principal residence in the U.S. during all of 1984? ☐ Yes ☐ No
4. If you checked Filing Status box 2 or box 5 on Form 1040, did you claim your child as a dependent on Form 1040, line 6c? ☐ Yes ☐ No

If you checked Filing Status box 4 on Form 1040 and your child was married for 1984, did you claim that child as a dependent on Form 1040, line 6c? **OR** If you checked Filing Status box 4 on Form 1040 and your child was unmarried for 1984, did you enter that child's name on Form 1040, line 4 (or line 6c if you claimed that child as a dependent)?

If you answered **NO** to any question, you can't take the earned income credit. Do not fill in the worksheet below. Instead, write "NO" on line 59 of Form 1040.

If you answered **YES** to all the questions, you may be able to take the credit. Use the worksheet below to figure the credit.

You may be able to receive advance payments of the credit by filing Form W-5 with your employer. Please note that some of the rules for taking the credit and receiving advance payments of the credit will change for 1985. For more details, see Publication 596.

#### Earned Income Credit Worksheet (Keep for your records)

To figure your credit, follow the instructions below.

1. Enter the amount from Form 1040, line 7, plus any other compensation from your employer, regardless of whether it is taxable. **3**
2. If you were self-employed, enter the amount, even if a loss, from line 5 of Form 1040. If you were an employee, enter the amount from your self-employment tax, see Publication 596 for more information. If you entered an amount on line 1 above, do not include it here. (Clergy and religious workers, see Publication 517.)
3. **Earned income.** Add lines 1 and 2. However, if line 2 is a loss, subtract line 2 from line 1. If line 3 is zero or less, stop here; you cannot take the credit. If line 3 is more than zero, go on to line 4.
4. **Adjusted gross income.** Enter the amount from Form 1040, line 33. If the amount on line 4 is \$10,000 or more, stop here; you cannot take the credit. Otherwise, go to line 5 or line 6, whichever applies.
5. If line 4 above is \$6,000 or less, use the amount from line 3 above to figure the credit on page 45. Enter the credit here and on Form 1040, line 59.
6. If line 4 above is over \$6,000:
  - a. Find the amount from line 3 above in the horizontal column and enter the credit for that amount here. **\$**
  - b. Find the amount from line 4 above in the vertical column and enter the credit for that amount here. **\$**
  - c. Enter the amount from line 6a or 6b, whichever is smaller, here and on Form 1040, line 59. **3**



















exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, attach an explanation of your basis.

When selling stock, adjust your basis by subtracting non-taxable distributions and adding taxable distributions. Do not adjust your basis for any stock splits.

The basis of property acquired by gifts generally is the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

It is charitable contribution deduction is allowable for the sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Increase your cost or other basis by any commission, and option premium before making an entry in column e, unless you report net sales price in column d.

For more information, see Publication 551, *Basis*.

#### Line 7

**Short-Term Capital Loss Carryover From Years Beginning After 1969**  
Enter the amount from your 1983 Schedule D (Form 1040), line 30, or 1983 Form 4798, Part II, line 20.

#### Line 18

**Long-Term Capital Loss Carryover From Years Beginning After 1969**  
Enter the amount from your 1983 Schedule D (Form 1040), line 36, or 1983 Form 4798, Part II, line 26.

**Note:** If you used Form 4798 in 1983 and had an entry in Part II, line 17 or 23, use Form 4798 in 1984 instead of completing Schedule D, Parts III or IV.

#### Line 25c

**(or Form 4798, Part I, line 30c)**  
**Taxable Income, as Adjusted**  
Figure your taxable income as adjusted with a separate calculation. Do this in the following way:

a. Figure the amount from Form 1040, line 35, without regard to gains and losses from sales or exchanges of capital assets.

b. Subtract from the amount in a one of the following:

1. \$2,300 if you are filing as single or head of household.
2. \$3,400 if you are married (filing a joint return or you are a qualifying widow(er)).
3. \$1,700 if you are married filing a separate return.

#### Part VI

**Reconciliation of Forms 1099-B With Tax Return**  
This part will enable IRS to compare amounts reported by brokers and barter exchanges with amounts reported on your return.

Enter on line 38 amounts you reported on Schedule D that were not reported to you on Form 1099-B or a similar statement. An

example would be a year-end stock sale that you report in 1984, but which your broker does not report to you until 1985.

Enter on line 40 amounts reported to you on Form 1099-B that you are not reporting on Schedule D. Attach a statement explaining why you are not reporting these amounts.

Partners and S corporation shareholders should get a separate statement of income, expenses, and capital accounts from each entity engaged in by the partnership and S corporation. See Form 6158 and the related instructions for more information.

If, in addition to the amount that you may report on Schedule E, you sell or otherwise dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your investment in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198.

a. Part I—If you have a loss, enter in the appropriate column(s) on line 20 the loss from the activity or the amount at risk for the activity. If your loss or amount at risk is smaller, enter zero.

b. Part II—If you have a loss, enter in column (d) the loss from the activity, or the amount at risk for the activity, whichever is smaller. If your at-risk amount is zero or less, enter zero.

Any loss from an activity not allowed for the tax year is treated as a deduction allowable to the activity in the next tax year.

#### Part I

##### Rent and Royalty Income or Loss

Generally, you should use the amounts to report from rents and royalties, partnerships, and other space rentals. However, if you provided services to the renter, or if your business was selling real estate, report the income on Schedule C. For more information on the treatment of rents and royalties, see Table 1, *tax information* (line 43).

Report royalties from oil, gas, or mineral properties, copyrights, and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses on Schedule C.

If you use Part I to report rent and royalty income, enter your rent and royalty income and expenses on lines 4 through 16, and appropriate columns on lines 4 through 16.

If you have a loss from an activity except the holding of real property (other than a mineral property), see the At-Risk Rules on this page.

##### Rent

If you were not in the real estate sales business and you received rent from property you own or control, report it on line 3a. If you received services or property, instead of money, as rent, report its fair market value. You can deduct an amount for the depreciation of rental property. You can also deduct taxes, interest, repairs, insurance, maintenance, and agent's commissions. If your total interest on investment debt created after 1969, including investment interest from all other sources, is more than

##### Royalties

Report on line 3b royalties from oil, gas, or mineral properties, copyrights, and patents, not including operating oil, gas, or mineral interests. Under certain circumstances, you

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\$10,000, (\$5,000) if married filing separately, or (\$3,000) if married filing jointly. See Form 4992, *Investment Interest Expense Deduction*.

Do not deduct the value of your own labor. Do not deduct capital investments or improvements; instead add them to the basis of the property for depreciation.

Example: A landlord can deduct the cost of improvements, such as a new roof or improvements, such as a new roof or

##### Renting Out a Home That Is Also Used for Personal Purposes

Generally, you may deduct only those expenses which apply to the time that the home or other dwelling unit is rented out. A dwelling unit includes a house, apartment, condominium, mobile home, boat, or other property. Also, if you or your family use the property for more than the gross rental income. Only interest, taxes, and casualty losses do not have to be limited. Generally, a home or other dwelling unit is used as a residence if you or your family use it for personal purposes for more than the greater of:

- a. 14 days, or
- b. 10% of the number of days during 1984 that the property was actually rented out at a rental.

a. If the personal use is any day, or part of a day, then the unit is used—other person who reports the unit is rented to that person under a shared equity financing agreement, or

b. by a member of your family or family member of any other person who has an interest in it, unless the unit is rented at fair rental as that person's residence, or

c. by anyone under an arrangement that lets you use some other dwelling unit, or by anyone at less than fair rental.

If you have the property as a residence and rented it out for less than 15 days, you may not deduct any rental expenses. However, if you itemized your deductions, casualty losses on Schedule A (Form 1040).

You do not have to report the rental income. Family includes ONLY brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.).

##### Part II

**Income or Losses From Partnerships, Estates, Trusts, and S Corporations**

If you are a partner in a partnership or joint owner in an estate, trust, or S corporation, the partnership income (whether received or not) or net loss for the partnership tax year that ends during the year covered by your return.

If you have a loss, see the At-Risk Rules on page 25.

A U.S. person who transferred property to a foreign trust may have to include in income the net income of the trust as a result of the transferred property. If, during 1984, the trust had a U.S. beneficiary. For more information, see Form 3520-A, *Annual Return of Foreign Trust With U.S. Beneficiaries*.

**S Corporations**  
If you are a shareholder of an S corporation, report your share of the income (whether you received it or not) or net loss of the corporation on Schedule E in the same

amount of the loss, see the At-Risk Rules on page 25.

If you have losses or deductions from a prior year that you could not deduct in the prior year because of the at-risk rules or basis rules, enter the amount of the loss or deduction with any current-year amounts to arrive at a net figure to report on Schedule E. Instead, report on separate lines on Schedule E prior-year amounts and current-year amounts.

##### Part III

**Income or Losses From Partnerships, Estates, Trusts, and S Corporations**

If you are a partner in a partnership or joint owner in an estate, trust, or S corporation, the partnership income (whether received or not) or net loss for the partnership tax year that ends during the year covered by your return.

**Note:** For tax years beginning in 1984, the amount of your section 179 deduction from 1983 sources cannot be more than \$3,000 (\$2,500 if you are married filing a separate return).

Part of all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE (Form 1040). Enter the amount from Schedule K-1 (Form 1065), line 17, on Schedule SE, Part I.

If you have a loss, see the At-Risk Rules on page 25.

For more information for this part, please see Schedule K-1 (Form 1065), *Partners' Share of Income, Credits, Deductions, etc.*, and Partner's Instructions for Schedule K-1 (Form 1065) attached to Schedule K-1. If you did not receive a copy of these instructions, you can get a copy at most IRS offices.

If you are treating partnership items on your return, you must also report the partnership reported the items on its return. You may have to file Form 8082, *Notice of Inconsistent Treatment or Amended Return*.

If you have losses or deductions from a prior year that you could not deduct in the prior year because of the at-risk rules or basis rules, enter the amount of the loss or deduction with any current-year amounts to arrive at a net figure to report on Schedule E. Instead, report on separate lines on Schedule E prior-year amounts and current-year amounts.

**Estates and Trusts**  
If you are a beneficiary of an estate or trust, report your taxable part of the income (whether you received it or not) as follows:

- Dividends qualifying for the dividend exclusion—enter on Schedule B (Form 1040), Part II, line 4. If total dividends exceed \$100,000, enter the excess on line 4b.
- Interest—enter on Schedule B (Form 1040), line 4a.
- Short-term capital gains—Schedule D.
- Long-term capital gains—Schedule D.
- Other taxable income less deductions—Schedule E, Part II.

For more information, contact the fiduciary or see Schedule K-1 (Form 1041), *Fiduciary or see Schedule K-1 (Form 1041)*. Include your share of tax preference items on Form 6251, *Alternative Minimum Tax*.

If you have a loss, see the At-Risk Rules on page 25.

A U.S. person who transferred property to a foreign trust may have to include in income the net income of the trust as a result of the transferred property. If, during 1984, the trust had a U.S. beneficiary. For more information, see Form 3520-A, *Annual Return of Foreign Trust With U.S. Beneficiaries*.

**S Corporations**  
If you are a shareholder of an S corporation, report your share of the income (whether you received it or not) or net loss of the corporation on Schedule E in the same

amount of the loss, see the At-Risk Rules on page 25.

If you have losses or deductions from a prior year that you could not deduct in the prior year because of the at-risk rules or basis rules, enter the amount of the loss or deduction with any current-year amounts to arrive at a net figure to report on Schedule E. Instead, report on separate lines on Schedule E prior-year amounts and current-year amounts.

**Part IV**  
**Income or Losses From Partnerships, Estates, Trusts, and S Corporations**

If you are a partner in a partnership or joint owner in an estate, trust, or S corporation, the partnership income (whether received or not) or net loss for the partnership tax year that ends during the year covered by your return.

If you have a loss, see the At-Risk Rules on page 25.

A U.S. person who transferred property to a foreign trust may have to include in income the net income of the trust as a result of the transferred property. If, during 1984, the trust had a U.S. beneficiary. For more information, see Form 3520-A, *Annual Return of Foreign Trust With U.S. Beneficiaries*.

**S Corporations**  
If you are a shareholder of an S corporation, report your share of the income (whether you received it or not) or net loss of the corporation on Schedule E in the same

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your trade or business, you may have to pay a Federal highway use tax on these vehicles. See Form 2290, *Heavy Vehicle Use Tax*. For more information, see Publication 550, *Investment Income and Expenses*.

#### Line 11

##### Depletion

Enter your total deduction for depletion on this line. If you claim a deduction for timber depletion, please attach Form 1.

#### Line 12

##### Expense Deduction

You can deduct an amount each year for assets you buy to use in your business or hold to produce investment income. The deduction for depreciation does not apply to personal assets, such as automobiles, and, and personal assets.

Generally, you **MUST** use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

You may also choose under section 179 to expense part of the cost of certain depreciable property you bought in 1984 for \$5,000 (\$2,500 if married filing jointly) or the cost of recovery property that would otherwise qualify for investment credit.

However, you may not depreciate or amortize the same costs. In general, for cars and trucks, the ACRS method must be used after June 18, 1984. For other assets, the deduction if the property is used 50% or less in your trade or business. See "Changes You Should Note" on page 27.

Figure your depreciation deduction, including the section 179 expense deduction, on Form 4562, *Depreciation and Amortization*, and attach it to Schedule C, Part I, that you have not included in Part III of Schedule C.

**Investment Credit.** You may be able to take a credit for part of the cost of qualifying property used in your trade or business. To see if you qualify, get Form 3468, *Investment Credit*.

If you dispose of investment property before the end of its class life or life years, or the use of the property changes so that it no longer qualifies, you may have to refigure the credit. Get Form 4235, *Recapture of Investment Credit*, for details.

#### Line 14

##### Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 21. Also include here contributions to insurance, health, and welfare programs.

#### Line 17

##### Interest on Business Indebtedness

If you paid interest that applies to future years, deduct for 1984, only the part that applies to 1984.

Don't take a deduction on Schedule C for interest paid or accrued on debts from buying or carrying inventory. For more information, see Publication 550, *Investment Income and Expenses*.

#### Line 1b

##### Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

#### Line 4a

##### Income From Overpaid Windfall Profit Tax

In certain situations, the amount reported as income on line 4a, the amount of any credit or refund of overpaid windfall profit tax you received in 1984 for tax year 1983, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received will be the amount of tax withheld in 1983 on Schedule C, and you received a tax benefit for the deduction on your 1983 tax return.

#### Line 4b

##### Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest, and other kinds of miscellaneous income from the business or profession.

#### Part II

##### Deductions (Lines 6 through 31)

#### Line 7

##### Bad Debts From Sales or Services

**Caution:** Cash method taxpayers are not entitled to a bad debt deduction unless the amount was previously included in income.

Include debts and partial debts arising from sales or services that were included in your income and are not fully known to be worthless. The amount that was a doubtful or reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, see Publication 546, *Bad Debts*.

#### Line 9

##### Car and Truck Expenses

You can deduct the actual cost of running your car or truck, or take the fixed mileage rate. You must use actual costs if you use your car or truck more than 100 miles a month. You deduct actual cost, show depreciation on line 12.

The fixed rate is figured at 20½ cents a mile up to 15,000 miles, and 11 cents for each mile after that. Add to this amount your parking fees and tolls.

For cars and trucks that have been fully depreciated, the rate is 11 cents a mile. If you use the fixed rate, the vehicle is considered to have a useful life of 60,000 miles. For more information, see the fixed mileage rate.

**Note:** If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS. For more details, get Publication 463, *Travel, Entertainment, and Gift Expenses*.

**Note:** If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, see Publication 550, *Investment Income and Expenses*.

First, get the permission of the Commissioner of Internal Revenue to deduct the amount on line 3115 within the first 180 days of the year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for deductible expenses. Income is credited to your account or set aside for you to use.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

New rules for deducting business expenses cash basis for self-employed taxpayers on a accrual basis for other taxpayers. Other rules also apply that determine the timing of deductions based on economic performance. See Publication 587, *Business Expenses*, and Methods, for details.

#### Item G

##### Business Use of Your Home

Within certain limits, you may deduct business expenses that apply to a part of your home that is used exclusively for a regular basis:

- a. as your principal place of business for your trades or businesses, or
- b. as a place of business used by your employees, or
- c. in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home if it is the only fixed location of your trade or business. The space must be used on a regular basis to store inventory held for use in your trade or business, or for selling products at retail or wholesale.

If you use space in your home on a regular basis for your trade or business, providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes.

Please get Publication 587, *Business Expenses*, for more information.

#### Part I

##### Income (Lines 1 through 31)

#### Line 1a

##### Gross Receipts or Sales

Enter gross receipts or sales from your business. Be sure to include nonbusiness amounts you received in your trade or business as shown on Form(s) 1099-MISC, *Miscellaneous Income*.

Installment sales. If you use the installment method of reporting sales income, please attach a schedule showing separately for 1984 and the three preceding years: gross sales, cost of goods sold, gross profit, and gross income. For more details, get Publication 463, *Travel, Entertainment, and Gift Expenses*.

**Note:** If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, see Publication 550, *Investment Income and Expenses*.

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trade or business property on Form 4797, *Supplemental Schedule of Gains and Losses*.

Use Form 4684, *Casualties and Thefts*, to report a casualty or theft involving trade or business, or income-producing property on Form 4684, *Casualties and Thefts*.

You must pay social security self-employment tax on income from any trade or business, even if you are not self-employed. Please see Schedule SE, *Self-Employment Tax*.

For more details about business income and expenses, get Publication 334, *Tax Guide for Small Business*.

#### Information Returns

You may have to file information returns for wages paid to employees, certain payments to independent contractors, annuities, pensions, or for sales by you of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other basis for resale. For more information, see Publication 502, *Information Returns*.

Transmittal of Tax Statements, Form W-30, *Transmittal of Tax Statements*, and Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*.

#### Item A

##### Main Business Activity and Product or Service

Report the business activity that accounted for the majority of your gross receipts on line 1a. Give the general field as well as the product or service. For example, "wholesale-groceries" or "retail-hardware."

#### Item B

##### Business Name and Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

#### Item C

##### Employer Identification (ID) Number

You don't need an employer ID number unless you had a Keogh (H-R, 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

#### Item D

##### Valuation Methods

Your inventories can be valued at:

- a. cost,
- b. or
- c. any other method approved by the Commissioner of Internal Revenue.

#### Item E

##### Accounting Methods

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method. For more information, see the completed contract or percentage-of-completion method. The method used must clearly reflect your income.

To change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually get the permission of the Commissioner of Internal Revenue.

#### Page 27

hold to produce investment income. The deduction does not apply to land and personal assets.

Generally, you **MUST** use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

Use Part V to figure your depreciation deduction. Attach it to Schedule C, Part I, that you have not included in Part III of Schedule C.

However, if you placed any assets in service after December 31, 1980, use Form 4562 to figure your deduction for ACRS assets. Enter on line 18, the amount of depreciation for 1984.

#### Instructions for Schedule C

##### Profit or (Loss) From Business or Profession

New rules apply that may limit the amount of depreciation deduction for depreciation and investment credit for certain property used in your trade or business or held for the production of income and placed in service after June 18, 1984.

For calendar year 1984, the recovery deduction for a "passenger automobile" will not exceed \$4,000, and the deduction for a "heavy vehicle" will not exceed \$1,000. In figuring your recovery deduction, for purposes of this limitation, the section 179 expense deduction is treated as a recovery deduction. The above amounts are further reduced if your business use is less than 100%.

The section 179 expense deduction and depreciation deduction are subject to the "weighted average" test, such as cars and other transportation property, computers, recreation, or amusement; and certain other property not used more than 50% in your trade or business.

For more details, get Publication 534, *Depreciation and Amortization*, and Publication 572, *Investment Credit*.

Beginning January 1, 1985, any person engaged in a trade or business who receives cash of more than \$10,000 in one or more related transactions may be required to file Form 6300.

#### Purpose of Schedule

If you operated a business or practiced a profession as a sole proprietorship, partnership, or trust, and you have more than one business or profession, you must complete a separate Schedule C for each business. Farmers should use Schedule F.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on Schedule A.

Report sales, exchanges, and involuntary conversions (other than casualty or theft) or

manner as the income or loss of a partnership. Your share of the net income is NDT subject to self-employment tax. Also, earnings and profits of all S corporations are dividends and are reported on Schedule B, *Dividends and Capital Gains*, and Publication 589, *Tax Information on S Corporations*.

If you have a loss, see the At-Risk Rules on page 25.

If you are treating S corporation items on your tax return differently from the way the S corporation reported the items on its return, you may have to file Form 6082, *Statement of Differences*.

If you are claiming a deduction for recovery property (section 179), the amount of depreciation for 1984 is the amount of depreciation for 1984.

**Note:** For tax years beginning in 1984, the amount of your section 179 deduction from ALL sources cannot be more than \$5,000 (\$2,500 if you are married filing a separate return).

If you are a shareholder claiming a deduction for a net operating loss, you must attach Form 966, *Statement of Changes in Ownership*, to the return.

the adjusted basis of any debt the corporation owes you. Your net operating loss deduction is limited to that amount.

#### Part III

**Caution:** If you are a member of a partnership, the amounts entered on lines 36 and 37 may affect your net earnings from self-employment on Schedule SE.

#### Line 36

In certain situations, you must report as income on line 36 the amount of any credit or refund of overpaid windfall profit tax you received in 1984 for tax year 1983, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received will be the amount of tax withheld in 1983 on Schedule E, and you received a tax benefit for the deduction on your 1983 tax return.

#### Line 37

If you are a cash method taxpayer, deduct on line 37 the amount of windfall profit tax actually withheld in 1984.

#### Part IV

##### Line 40

Enter on this line your share of gross partnership and fishing income from farming, partnership, estates and trusts, and as shown on Form 4835.

You will not be charged a penalty for the following taxes:

- a. your gross farming or fishing income for 1983 or 1984 is at least two-thirds of your gross income, and
- b. you file your 1984 tax return and pay the tax due by March 1, 1985.

#### Part V

##### Depreciation

You can deduct an amount each year for assets you buy to use in your business or



**Foreign Conventions.** Generally, you cannot deduct expenses for attending a foreign convention unless it is directly related to your trade or business and it is reasonable for the meeting to be held outside the North American area of Jamaica as within it. (For the definition of "North American area," see Publication 463.) You may also be able to deduct expenses for attending conventions held in certain Caribbean countries but only if the country met certain requirements. See Publication 463 for more details.

These rules apply to employers as well as to employees.

- loans from related parties (section 267(b)).
- loans from someone who has an interest in the activity other than as a creditor; and
- amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement.

For more details, get Publication S36, Net Operating Losses and the At-Risk Limits. Also see the instructions for Form 6198.

**Instructions for  
Schedule SE  
Social Security  
Self-Employment Tax**

You must use  
 to apply at  
 you need  
 use for a  
 of a rate or

**From Self-Employment  
Members of the Clergy and  
Noble Orders and Sects**

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- your gross farming or fishing income for 1983 or 1984 is at least two-thirds of your gross income, and
- you file your 1984 tax return and pay the tax due by March 1, 1985.

For more details, see Publication 225, *On not reporting the following income on Schedule F*:

- Rent you received that was based on farm production or crop shares if you did not run the farm yourself. Report this income on Form 4333 and Schedule E (Form 1040). It is not subject to self-employment tax.
- Rent from a pasture land. Report this income on Form 4333 and Schedule E (Form 1040). However, report on line 29 of Schedule F pasture income received from taking care of someone else's livestock.
- Sales, exchanges, or involuntary conversions (other than casualties or thefts) of certain trade or business property. Report this income on Form 4797.

- Sales of livestock held for draft, breeding, sport, or other purposes. Report this income on Form 4797.

Use Form 4584, *Casualties and Thefts*, to report a casualty or theft involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes.

#### Which Parts To Use

Schedule F has 4 parts. The accounting method you use will determine which part you must use. Under the cash method, you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I and II.

Under the accrual method, you include your income in the year you earned it. It does not matter when you get the money. Under the accrual method, fill in Parts II, III, and IV.

Other rules also apply that determine the timing of deductions based on economic cash, and the dollar amount of qualified property as patronage dividends. Report the market value of the property as income. If you received from the cooperative, you received from the cooperative.

#### Employer Identification (ID) Number

- You need an employer ID number only if:
- you had a Keogh (H.R. 10) plan, or
- you were required to file an employment tax, excise tax, or alcohol, tobacco, or firearms tax return.

#### Payments in Kind

If you received for constructively received agricultural commodities under the Department of Agriculture's 1983 Payment-in-Kind (PIK) program, you do not have to report these commodities as income until the year they are sold. This rule applies only to commodities received for the 1983 crop year. However, this rule also applies to wheat received for the 1984 crop year. Your unadjusted basis in these commodities when you receive them is zero. If you disposed of commodities received under the PIK program, check the appropriate boxes on Schedule F.

### Part I Farm Income

#### Cash Method

In Part I show the income you received for the items listed on lines 1 through 28. Value the items as they are sold, or the fair market value of goods or other property you received for these items.

Income is constructively received when it is credited to your account or set aside for you to use.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on the line for the crop. On line 29, report income from sales of livestock.

**Sales of Livestock Because of Drought.** If you sold livestock because of drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if:

- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- you are qualified for Federal aid.

#### Line 1

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

#### Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of those items.

#### Lines 3 through 19

Show the amount you got from the sale of livestock and produce you raised.

#### Line 20

Show the amount you were paid for the use of your farm machinery.

#### Line 21

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the market value of the property as income. If you received from the cooperative, you received from the cooperative.

You do not have to include as income:

- patronage dividends from buying:
- tax, excise tax, or alcohol, tobacco, or firearms tax return.
- capital assets.
- depreciable assets you use in your business.

Enter these amounts on line 21b. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

#### Line 22

If you get per-unit retains in cash, show the amount of cash. If you get qualified per-unit retain certificates, show the stated dollar amount of the certificate.

**Line 24**  
Enter on line 24a cash you got as price support payments, diversion payments, and cost-share payments (light drafts).  
On line 24b, show the amounts for Department of Agriculture paid for materials, such as fertilizer or lime, or services, such as grading or constructing dams.

**Line 25**  
Report Community Credit Corporation loans you received as income if:

- the commodities are delivered or loaned to the corporation instead of sold in the market.
- you chose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan.
- You must continue to report these loans as income unless the IRS permits you to change your accounting method.

**Line 26**  
If you took a credit for Federal tax on gasoline or other fuel on your 1983 Form 1040, enter the amount of the credit here.

**Line 27**  
Enter the amount of any State gasoline tax refund you got in 1984.

**Line 28**  
In general, you must report crop insurance proceeds in the year you receive them. However, you may choose to include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

**Line 29**  
Use this line to report income other than that shown on lines 1 through 28. Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and a deductible loss. If you had a loss in a closed futures contract, show it as a minus amount.

**Caution:** For property acquired and hedging positions established, you must clearly identify on your books and records that the transaction was a hedging transaction. Purchase or sales contracts are not true hedges if they do not focus on already existing futures with the hope of making a profit due to favorable price changes. Do not report the profit or loss on this line. Report the gain or loss on Form 6781, *Gains and Losses From Contracts and Straddles*.

Report as income the amount of the credit for and the amount of a fuel that was paid for in 1984. See Publication 4770. For more details, see Publication 225.

**Part II  
Farm Deductions**  
Cash and Accrual Method

Do not deduct:

- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.

- expenses of raising anything you or your family used
- the value of animals you raised that died
- loss of inventory
- personal losses
- the cost of planting and growing citrus or almond groves that began in the fourth tax year beginning with the tax year you plant them in their permanent grove. You must treat these items as part of the cost of the grove.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

**Farming Syndicates**  
A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- an S corporation. If

- the interests in the business have ever been sold, or
- the syndicate is in a way that would require registration with any Federal or State agency, or
- more than 35% of the losing during any tax year is spread between limited partners or limited entrepreneurs.

(A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who does not use only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:

- Generally, you can deduct feed, seed, fertilizers, and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you can show that you could not use because of fire, storm, or other casualty, you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resale) over 12 months, or the useful life, whichever is less.
- You cannot deduct the cost of planting, cultivating, planting or developing groves, orchards, or other land on which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

**Line 30**  
Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

Enter on line 30a the credit from Form 5884. Subtract line 30a from line 30b. Enter the balance on line 30c. For more details, please get Publication 906, *Jobs and Research Credits*.

**Line 31**  
Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

Enter on line 31a the credit from Form 5884. Subtract line 31a from line 31b. Enter the balance on line 31c. For more details, please get Publication 906, *Jobs and Research Credits*.

**Line 32**  
Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

Enter on line 32a the credit from Form 5884. Subtract line 32a from line 32b. Enter the balance on line 32c. For more details, please get Publication 906, *Jobs and Research Credits*.

**Line 33**  
Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery, and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes, following years.

**Line 34**  
Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1984, for years after 1984, include only the part that applies to 1984.

**Line 35**  
Enter what you paid to rent pasture or farm land.

**Line 36**  
If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. However, if the feed is to be used in the year after the year paid, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

**Line 37**  
Show what you paid to rent machinery used on your farm.

**Line 38**  
You can deduct the following taxes:

- real estate and personal property taxes on farm business assets.
- social security taxes you paid to match what you are required to withhold from employees' wages.

**Do not deduct:**

- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements, such as paving and sewers.
- taxes on your home or personal property.
- other taxes not related to the farm business.

### Line 33

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery, and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes, following years.

### Line 34

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1984, for years after 1984, include only the part that applies to 1984.

### Line 35

Enter what you paid to rent pasture or farm land.

### Line 36

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. However, if the feed is to be used in the year after the year paid, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

### Line 37

Show what you paid to rent machinery used on your farm.

### Line 38

You can deduct the following taxes:

- real estate and personal property taxes on farm business assets.
- social security taxes you paid to match what you are required to withhold from employees' wages.

**Do not deduct:**

- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements, such as paving and sewers.
- taxes on your home or personal property.
- other taxes not related to the farm business.

### Line 39

Show what you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

### Line 40

Enter on line 40a the credit from Form 5884. Subtract line 40a from line 40b. Enter the balance on line 40c. For more details, please get Publication 906, *Jobs and Research Credits*.

### Line 41

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

### Line 42

Enter on line 42a the credit from Form 5884. Subtract line 42a from line 42b. Enter the balance on line 42c. For more details, please get Publication 906, *Jobs and Research Credits*.

### Line 43

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery, and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes, following years.

### Line 44

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1984, for years after 1984, include only the part that applies to 1984.

### Line 45

Enter what you paid to rent pasture or farm land.

### Line 46

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. However, if the feed is to be used in the year after the year paid, the expense might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

### Line 47

Show what you paid to rent machinery used on your farm.

a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

### Line 50

Show what you paid to clear land so you can use it for farming. Do not deduct more than \$5,000 or 25% of your tax-exempt income from farming, whichever is less. (See Publication 225 for the definition of taxable income from farming for purposes of the limitation.)

If you choose to deduct land clearing expenses for 1984, you must attach a statement to your tax return. See Publication 225 for details on what you must include in this statement.

### Line 51

Enter the amount you paid to pension, annuitize, or annuity plans for your property. If you are an owner-employee, see the instructions for Schedule C, line 21, on page 29. Enter the amount you paid for yourself on Form 1040, line 27.

### Line 52

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 51. Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or your family.

### Line 53

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

**Do not deduct depreciation on:**

- your home, furniture, or other personal items.
- land.
- livestock you bought or raised for resale, or
- other property in your inventory.

Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

You may also choose under section 179 to expense part of the cost of certain depreciable property you bought in 1984 for up to \$5,000 (\$2,500 if married filing jointly) of the cost of recovery property that would otherwise qualify for investment credit.

However, you may not depreciate or amortize the same costs. In general, for cars after June 18, 1984, you may not take this deduction if the property is used 50% or less in your trade or business. See "Changes You Should Note" on page 32.

Figure your depreciation deduction, including the section 179 expense deduction, on Form 4562. Depreciation and amortization should be reported on Schedule F the amount from Form 4562, Part I.

**Line 54**  
Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

Enter on line 54a the credit from Form 5884. Subtract line 54a from line 54b. Enter the balance on line 54c. For more details, please get Publication 906, *Jobs and Research Credits*.

**Line 55**  
Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

Enter on line 55a the credit from Form 5884. Subtract line 55a from line 55b. Enter the balance on line 55c. For more details, please get Publication 906, *Jobs and Research Credits*.

**Line 56**  
Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own family's labor.

Enter on line 56a the credit from Form 5884. Subtract line 56a from line 56b. Enter the balance on line 56c. For more details, please get Publication 906, *Jobs and Research Credits*.



# 1984 Tax Table

Based on Taxable Income

For persons with taxable incomes of less than \$60,000.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,325. First, they find the \$25,300-\$25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,646. This is the tax amount they must write on line 56 of their return.

At least	But less than	Single	Married filing jointly	Married separately	Head of a household
Your tax is —					
22,300	23,400	4,633	3,821	6,770	4,289
23,400	25,300	4,648	3,834	6,789	4,303
25,300	25,350	4,663	3,846	6,808	4,317
25,350	25,360	4,676	3,859	5,827	4,331

## 1994 Tim Table (Continued)

[illegible]

\*This column must also be used by a qualifying widow(er).

Page 37

This column must be by a qualifying widower).



1984 Tax Table (Continued)

[illegible]

\*This column must also be used by a qualifying widow(er).

This column must also be used by a qualifying widow(er).



## 1984 Tax Table (Continued)

Line 37 taxable (income) is—	A	
	AI	Single

41,000	41,050	41,100	41,150	41,200	41,250	41,300	41,350	41,400	41,450	41,500	41,550	41,600	41,650	41,700	41,750	41,800	41,850	41,900	41,950	42,000	42,050	42,100	42,150	42,200	42,250	42,300	42,350	42,400	42,450	42,500	42,550	42,600	42,650	42,700	42,750	42,800	42,850	42,900	42,950	43,000	43,050	43,100	43,150	43,200	43,250	43,300	43,350	43,400	43,450	43,500	43,550	43,600	43,650	43,700	43,750	43,800	43,850	43,900	43,950	44,000	44,050	44,100	44,150	44,200	44,250	44,300	44,350	44,400	44,450	44,500	44,550	44,600	44,650	44,700	44,750	44,800	44,850	44,900	44,950	45,000	45,050	45,100	45,150	45,200	45,250	45,300	45,350	45,400	45,450	45,500	45,550	45,600	45,650	45,700	45,750	45,800	45,850	45,900	45,950	46,000	46,050	46,100	46,150	46,200	46,250	46,300	46,350	46,400	46,450	46,500	46,550	46,600	46,650	46,700	46,750	46,800	46,850	46,900	46,950	47,000	47,050	47,100	47,150	47,200	47,250	47,300	47,350	47,400	47,450	47,500	47,550	47,600	47,650	47,700	47,750	47,800	47,850	47,900	47,950	48,000	48,050	48,100	48,150	48,200	48,250	48,300	48,350	48,400	48,450	48,500	48,550	48,600	48,650	48,700	48,750	48,800	48,850	48,900	48,950	49,000	49,050	49,100	49,150	49,200	49,250	49,300	49,350	49,400	49,450	49,500	49,550	49,600	49,650	49,700	49,750	49,800	49,850	49,900	49,950	50,000	50,050	50,100	50,150	50,200	50,250	50,300	50,350	50,400	50,450	50,500	50,550	50,600	50,650	50,700	50,750	50,800	50,850	50,900	50,950	51,000	51,050	51,100	51,150	51,200	51,250	51,300	51,350	51,400	51,450	51,500	51,550	51,600	51,650	51,700	51,750	51,800	51,850	51,900	51,950	52,000	52,050	52,100	52,150	52,200	52,250	52,300	52,350	52,400	52,450	52,500	52,550	52,600	52,650	52,700	52,750	52,800	52,850	52,900	52,950	53,000	53,050	53,100	53,150	53,200	53,250	53,300	53,350	53,400	53,450	53,500	53,550	53,600	53,650	53,700	53,750	53,800	53,850	53,900	53,950	54,000	54,050	54,100	54,150	54,200	54,250	54,300	54,350	54,400	54,450	54,500	54,550	54,600	54,650	54,700	54,750	54,800	54,850	54,900	54,950	55,000	55,050	55,100	55,150	55,200	55,250	55,300	55,350	55,400	55,450	55,500	55,550	55,600	55,650	55,700	55,750	55,800	55,850	55,900	55,950	56,000	56,050	56,100	56,150	56,200	56,250	56,300	56,350	56,400	56,450	56,500	56,550	56,600	56,650	56,700	56,750	56,800	56,850	56,900	56,950	57,000	57,050	57,100	57,150	57,200	57,250	57,300	57,350	57,400	57,450	57,500	57,550	57,600	57,650	57,700	57,750	57,800	57,850	57,900	57,950	58,000	58,050	58,100	58,150	58,200	58,250	58,300	58,350	58,400	58,450	58,500	58,550	58,600	58,650	58,700	58,750	58,800	58,850	58,900	58,950	59,000	59,050	59,100	59,150	59,200	59,250	59,300	59,350	59,400	59,450	59,500	59,550	59,600	59,650	59,700	59,750	59,800	59,850	59,900	59,950	60,000	60,050	60,100	60,150	60,200	60,250	60,300	60,350	60,400	60,450	60,500	60,550	60,600	60,650	60,700	60,750	60,800	60,850	60,900	60,950	61,000	61,050	61,100	61,150	61,200	61,250	61,300	61,350	61,400	61,450	61,500	61,550	61,600	61,650	61,700	61,750	61,800	61,850	61,900	61,950	62,000	62,050	62,100	62,150	62,200	62,250	62,300	62,350	62,400	62,450	62,500	62,550	62,600	62,650	62,700	62,750	62,800	62,850	62,900	62,950	63,000	63,050	63,100	63,150	63,200	63,250	63,300	63,350	63,400	63,450	63,500	63,550	63,600	63,650	63,700	63,750	63,800	63,850	63,900	63,950	64,000	64,050	64,100	64,150	64,200	64,250	64,300	64,350	64,400	64,450	64,500	64,550	64,600	64,650	64,700	64,750	64,800	64,850	64,900	64,950	65,000	65,050	65,100	65,150	65,200	65,250	65,300	65,350	65,400	65,450	65,500	65,550	65,600	65,650	65,700	65,750	65,800	65,850	65,900	65,950	66,000	66,050	66,100	66,150	66,200	66,250	66,300	66,350	66,400	66,450	66,500	66,550	66,600	66,650	66,700	66,750	66,800	66,850	66,900	66,950	67,000	67,050	67,100	67,150	67,200	67,250	67,300	67,350	67,400	67,450	67,500	67,550	67,600	67,650	67,700	67,750	67,800	67,850	67,900	67,950	68,000	68,050	68,100	68,150	68,200	68,250	68,300	68,350	68,400	68,450	68,500	68,550	68,600	68,650	68,700	68,750	68,800	68,850	68,900	68,950	69,000	69,050	69,100	69,150	69,200	69,250	69,300	69,350	69,400	69,450	69,500	69,550	69,600	69,650	69,700	69,750	69,800	69,850	69,900	69,950	70,000	70,050	70,100	70,150	70,200	70,250	70,300	70,350	70,400	70,450	70,500	70,550	70,600	70,650	70,700	70,750	70,800	70,850	70,900	70,950	71,000	71,050	71,100	71,150	71,200	71,250	71,300	71,350	71,400	71,450	71,500	71,550	71,600	71,650	71,700	71,750	71,800	71,850	71,900	71,950	72,000	72,050	72,100	72,150	72,200	72,250	72,300	72,350	72,400	72,450	72,500	72,550	72,600	72,650	72,700	72,750	72,800	72,850	72,900	72,950	73,000	73,050	73,100	73,150	73,200	73,250	73,300	73,350	73,400	73,450	73,500	73,550	73,600	73,650	73,700	73,750	73,800	73,850	73,900	73,950	74,000	74,050	74,100	74,150	74,200	74,250	74,300	74,350	74,400	74,450	74,500	74,550	74,600	74,650	74,700	74,750	74,800	74,850	74,900	74,950	75,000	75,050	75,100	75,150	75,200	75,250	75,300	75,350	75,400	75,450	75,500	75,550	75,600	75,650	75,700	75,750	75,800	75,850	75,900	75,950	76,000	76,050	76,100	76,150	76,200	76,250	76,300	76,350	76,400	76,450	76,500	76,550	76,600	76,650	76,700	76,750	76,800	76,850	76,900	76,950	77,000	77,050	77,100	77,150	77,200	77,250	77,300	77,350	77,400	77,450	77,500	77,550	77,600	77,650	77,700	77,750	77,800	77,850	77,900	77,950	78,000	78,050	78,100	78,150	78,200	78,250	78,300	78,350	78,400	78,450	78,500	78,550	78,600	78,650	78,700	78,750	78,800	78,850	78,900	78,950	79,000	79,050	79,100	79,150	79,200	79,250	79,300	79,350	79,400	79,450	79,500	79,550	79,600	79,650	79,700	79,750	79,800	79,850	79,900	79,950	80,000	80,050	80,100	80,150	80,200	80,250	80,300	80,350	80,400	80,450	80,500	80,550	80,600	80,650	80,700	80,750	80,800	80,850	80,900	80,950	81,000	81,050	81,100	81,150	81,200	81,250	81,300	81,350	81,400	81,450	81,500	81,550	81,600	81,650	81,700	81,750	81,800	81,850	81,900	81,950	82,000	82,050	82,100	82,150	82,200	82,250	82,300	82,350	82,400	82,450	82,500	82,550	82,600	82,650	82,700	82,750	82,800	82,850	82,900	82,950	83,000	83,050	83,100	83,150	83,200	83,250	83,300	83,350	83,400	83,450	83,500	83,550	83,600	83,650	83,700	83,750	83,800	83,850	83,900	83,950	84,000	84,050	84,100	84,150	84,200	84,250	84,300	84,350	84,400	84,450	84,500	84,550	84,600	84,650	84,700	84,750	84,800	84,850	84,900	84,950	85,000	85,050	85,100	85,150	85,200	85,250	85,300	85,350	85,400	85,450	85,500	85,550	85,600	85,650	85,700	85,750	85,800	85,850	85,900	85,950	86,000	86,050	86,100	86,150	86,200	86,250	86,300	86,350	86,400	86,450	86,500	86,550	86,600	86,650	86,700	86,750	86,800	86,850	86,900	86,950	87,000	87,050	87,100	87,150	87,200	87,250	87,300	87,350	87,400	87,450	87,500	87,550	87,600	87,650	87,700	87,750	87,800	87,850	87,900	87,950	88,000	88,050	88,100	88,150	88,200	88,250	88,300	88,350	88,400	88,450	88,500	88,550	88,600	88,650	88,700	88,750	88,800	88,850	88,900	88,950	89,000	89,050	89,100	89,150	89,200	89,250	89,300	89,350	89,400	89,450	89,500	89,550	89,600	89,650	89,700	89,750	89,800	89,850	89,900	89,950	90,000	90,050	90,100	90,150	90,200	90,250	90,300	90,350	90,400	90,450	90,500	90,550	90,600	90,650	90,700	90,750	90,800	90,850	90,900	90,950	91,000	91,050	91,100	91,150	91,200	91,250	91,300	91,350	91,400	91,450	91,500	91,550	91,600	91,650	91,700	91,750	91,800	91,850	91,900	91,950	92,000	92,050	92,100	92,150	92,200	92,250	92,300	92,350	92,400	92,450	92,500	92,550	92,600	92,650	92,700	92,750	92,800	92,850	92,900	92,950	93,000	93,050	93,100	93,150	93,200	93,250	93,300	93,350	93,400	93,450	93,500	93,550	93,600	93,650	93,700	93,750	93,800	93,850	93,900	93,950	94,000	94,050	94,100	94,150	94,200	94,250	94,300	94,350	94,400	94,450	94,500	94,550	94,600	94,650	94,700	94,750	94,800	94,850	94,900	94,950	95,000	95,050	95,100	95,150	95,200	95,250	95,300	95,350	95,400	95,450	95,500	95,550	95,600	95,650	95,700	95,750	95,800	95,850	95,900	95,950	96,000	96,050	96,100	96,150	96,200	96,250	96,300	96,350	96,400	96,450	96,500	96,550	96,600	96,650	96,700	96,750	96,800	96,850	96,900	96,950	97,000	97,050	97,100	97,150	97,200	97,
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## 1984 Optional State Sales Tax Tables—Continued

Income	Michigan			Minnesota			Mississippi			Missouri			Nebraska			Nevada			New Jersey		
	Family Size	Over Family Size	Over Family Size	Family Size	Over Family Size	Over Family Size	Family Size	Over Family Size	Over Family Size	Family Size	Over Family Size	Over Family Size	Family Size	Over Family Size	Over Family Size	Family Size	Over Family Size	Over Family Size	Over Family Size		
\$14,300	384	5	5	182	Over 2	5	184	3	5	5	182	384	5	5	182	384	5	5	182	2	
\$15,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$16,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$17,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$18,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$19,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$20,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$21,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$22,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$23,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$24,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$25,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$26,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$27,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$28,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$29,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$30,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$31,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$32,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$33,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$34,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$35,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$36,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$37,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$38,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$39,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$40,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$41,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$42,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$43,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$44,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$45,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$46,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$47,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$48,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$49,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$50,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$51,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$52,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$53,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$54,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$55,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$56,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$57,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$58,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$59,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$60,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$61,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$62,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$63,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$64,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$65,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$66,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$67,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$68,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$69,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$70,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$71,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$72,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$73,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$74,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$75,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$76,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$77,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$78,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$79,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$80,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$81,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$82,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$83,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$84,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	
\$85,000	118	128	137	131	101	118	194	21	5	5	184	107	107	112	142	136	134	133	81	161	

<sup>13</sup> The North Carolina table is based on a combined 4 percent rate (3 State, 1 Local). If this is 1 percent sales tax is also paid, see footnote 1.



Page 2

## Form 1040A

1984

Step 6  
Figure your  
taxable  
income

- 15 Write the amount from line 14. 15
- 16 Allowable part of your charitable contributions, from the worksheet on page 21 of the instructions. 16
- 17 Subtract line 16 from line 15. Write the result. 17
- 18 Multiply \$1,000 by the total number of exemptions claimed on line 5e. 18
- 19 Subtract line 18 from line 17. Write the result. This is your taxable income. 19

If You Want IRS to Figure Your Tax, See Page 21 of the Instructions.

Step 7  
Figure your  
tax,  
credits,  
and  
payments

- 20 Find the tax on the amount on line 19. Use the tax table, pages 31-36. 20
- 21a Credit for child and dependent care expenses. Complete and attach Schedule 1 (Form 1040A), Part IV. 21a
- b Partial credit for political contributions for which you have receipts. See page 24 of the instructions. 21b
- 22 Add lines 21a and 21b. Write the total. 22
- 23 Subtract line 22 from line 20. Write the result (but not less than zero). 23
- 24a Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$37,800, see page 24 of the instructions.) 24a
- b Earned income credit, from the worksheet on page 26 of the instructions. See page 25 of the instructions. 24b

Step 8  
Figure your  
refund  
or amount  
you owe

- 25 Add lines 24a and 24b. Write the total. These are your total payments. 25
- 26 If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund. 26
- 27 If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1984 Form 1040A" on it. 27

Step 9  
Sign your  
return

- Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
- Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation \_\_\_\_\_
- X Spouse's signature (if joint return, both must sign) \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_
- X Paid preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's social security no. \_\_\_\_\_
- X Firm's name for profits, if self-employed \_\_\_\_\_ Employer identification no. \_\_\_\_\_
- Address and ZIP code \_\_\_\_\_ Check if self-employed ☐
- For Privacy Act and Paperwork Reduction Act Notice, see page 41.

## Form 1040A US Individual Income Tax Return (A)

1984

Step 1  
Name and  
address

- Use the IRS mailing label. If you don't have one, print or type:
- Your first name and initial of joint return, also give spouse's name and initial Last name \_\_\_\_\_ Your social security no. \_\_\_\_\_
- Print full home address (number and street) \_\_\_\_\_ Spouse's social security no. \_\_\_\_\_
- City, town or post office, State, and ZIP code \_\_\_\_\_

## Presidential Election Campaign Fund

- Do you want \$1 to go to this fund? ☐ Yes ☐ No
- If joint return, does your spouse want \$1 to go to this fund? ☐ Yes ☐ No
- 1 ☐ Single (See if you can use Form 1040EZ.)
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and spouse's full name here.
- 4 ☐ Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.

Step 3  
Figure your  
exemptions

- Always check the exemption box labeled Yourself. Check other boxes if they apply.
- 5a ☐ Yourself ☐ 65 or over ☐ Blind
- b ☐ Spouse ☐ 65 or over ☐ Blind
- c First names of your dependent children who lived with you \_\_\_\_\_
- d Other dependents: \_\_\_\_\_

- 1 Name \_\_\_\_\_ 2 Relationship \_\_\_\_\_ 3 Number of months lived in your home \_\_\_\_\_ 4 Did you provide more than one-half of dependent's support? \_\_\_\_\_
- Write number of dependents claimed on 5a and b \_\_\_\_\_
- Write number of dependents claimed on 5c and d \_\_\_\_\_
- Write number of dependents claimed on 5e and f \_\_\_\_\_

Step 4  
Figure your  
total income

- 6 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_
- 7 Interest income. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part I.) \_\_\_\_\_
- 8a Dividends. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part II.) \_\_\_\_\_
- 8b \_\_\_\_\_
- 8c \_\_\_\_\_
- 9a Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_
- 9b \_\_\_\_\_
- 9c Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

Attach Copy B of Form(s) W-2 here

Step 5  
Figure your  
adjusted  
gross  
income

- 10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income. 10
- 11a Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. 11a
- b Write IRA payments made in 1985 that you included on line 11a: (\$ \_\_\_\_\_)
- 12 Deduction for a married couple when both work. Complete and attach Schedule 1 (Form 1040A), Part III. 12

- 13 Add lines 11a and 12. Write the total. These are your total adjustments. 13
- 14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income. 14





## 1984 Instructions for Form 1040EZ

## You can use this form if:

- Your filing status is single.
- You do not claim exemptions for being 65 or over, OR for being blind.
- You do not claim any dependents.
- Your taxable income is less than \$50,000.
- You had only wages, salaries, and tips, and your interest income was \$100 or less. **Caution:** If you received tips (including allocated tips) that you did not report to your employer, you may not be able to use Form 1040EZ. See page 15 in the instruction booklet.

If you can't use this form, you must use Form 1040A or 1040 instead. See pages 1 through 6 in the instructions. If you are uncertain about your filing status, dependents, or exemptions, read the step-by-step instructions for Form 1040A that begin on page 7.

It will make it easier for us to process your return if you do the following:

- Keep your numbers inside the boxes.
- Do not use dollar signs.

You may find calculations easier if you round off cents to whole dollars. See page 12 of the instructions for details.

## Name and address

Use the mailing label we sent you. After you complete your return, carefully place the label in the name and address area. Mark through any errors on the label and print the correct information right on the label. If you don't have a label, print the information on the name and address lines.

## Presidential election campaign fund

Congress set up this fund to help pay for Presidential election campaigns. You may have one of your tax dollars go to this fund by checking the box. Checking this box does not change the tax or refund shown on your return.

## Figure your tax

**Line 1.** Enter on line 1 the total amount you received in wages, salaries, and tips. This should be shown in Box 9 of your 1984 wage statement(s), **Form W-2**. If you didn't receive your W-2 form by February 15, contact your local IRS office. Attach the first copy of Copy B of your W-2 form(s) to your return.

**Line 2.** Enter on line 2 the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You should receive a **Form 1099-INT** from each institution that paid you interest.

You cannot use Form 1040EZ if your total interest income is over \$400, or you received interest income from an All-Savers Certificate.

**Line 4.** You can deduct 25% of what you gave to qualified charitable organizations in 1984. But if you gave \$300 or more, you can't deduct more than \$75. Complete the worksheet on page 21 of the instructions to figure your deduction, and enter the amount on line 4.

**Line 6.** Every taxpayer is entitled to one \$1,000 personal exemption. If you are also entitled to additional exemptions for being 65 or over, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use this form.

**Line 8.** Enter the amount of Federal income tax withheld. This should be shown in Box 9 of your 1984 W-2 form(s). If your employer paid total wages of over \$57,800, see page 24 of the instructions. If you want IRS to figure it for you, check the box on line 8, sign, and date your return. If you want to figure your own tax, continue with these instructions.

**Line 9.** Use the amount on line 7 to find your tax in the tax table on pages 31-36 of the instructions. Be sure to use the column in the tax table for **single** taxpayers. Enter the amount of tax on line 9. If your tax from the tax table is zero, write 0.

## Refund or amount you owe—Compare line 8 with line 9.

**Line 10.** If line 8 is larger than line 9, you are entitled to a refund. Subtract line 9 from line 8, and enter the result on line 10.

**Line 11.** If line 9 is larger than line 8, you owe more tax. Subtract line 8 from line 9, and enter the result on line 11. Attach your check or money order for the full amount. Write your social security number and "1984 Form 1040EZ" on your payment.

## Sign your return

You must sign and date your return. If you pay someone to prepare your return, that person must also sign it below the space for your signature and supply the other information required by IRS. See page 27.

## Mailing your return

File your return by **April 15, 1985**. Mail it to us in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see page 30 of the instructions for the address.

501090-01 1984 422-108 11-1550-443

Department of the Treasury Internal Revenue Service  
**Form 1040EZ Income Tax Return for Single filers with no dependents**

OMB No. 1545-0075

Use the IRS mailing label. If you don't have one, please print:

Please print your numbers like this:

1234567890

Social security number

Print your name above (first, initial, last)

Present home address (number and street)

City, town, or post office, State, and ZIP code

## Presidential Election Campaign Fund

Check box if you want \$1 of your tax to go to this fund. ☐

## Figure your tax

- Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) **1**
- Interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ. **2**

Attach Copy B of Form(s) W-2 here

- Add line 1 and line 2. This is your **adjusted gross income**. **3**
- Allowable part of your charitable contributions. Complete the worksheet on page 21 of the instruction booklet. Do not enter more than \$75. **4**

- Subtract line 4 from line 3. **5**

- Amount of your personal exemption. **6**

- Subtract line 6 from line 5. This is your **taxable income**. **7**

- Enter your Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). **8**

- Use the **single** column in the tax table on pages 31-36 of the instruction booklet to find the tax on your taxable income on line 7. Enter the amount of tax. **9**

## Refund or amount you owe

- If line 8 is larger than line 9, subtract line 9 from line 8. Enter the **amount of your refund**. **10**

- If line 9 is larger than line 8, subtract line 8 from line 9. Enter the **amount you owe**. Attach check or money order for the full amount, payable to "Internal Revenue Service." **11**

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 41.

# **SCHEDULES A&B** **(Form 1040)**

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0074  
**1984**  
07

**Schedule A—Itemized Deductions**  
(Schedule B is on back)  
▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).  
Name(s) as shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b> (Do not include expenses reimbursed or paid by others.) (See instructions on page 19)	1 Prescription medicines and drugs; and insulin 2 Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc. b Transportation and lodging c Other (list—include hearing aids, dentures, eyeglasses, etc.)	1 2a 2b 2c 3 4
<b>Taxes You Paid</b> (See instructions on page 20)	3 Add lines 1 through 2c and write the total here 4 Multiply the amount on Form 1040, line 33, by 5% (.05) 5 Subtract line 4 from line 3. If zero or less, write -0-. Total medical and dental ▶ 5 6 State and local income taxes 7 Real estate taxes 8 a General sales tax (see sales tax tables in instruction booklet) b General sales tax on motor vehicles 9 Other taxes (list—include personal property taxes) ▶	6 7 8a 8b 9
<b>Interest You Paid</b> (See instructions on page 20)	10 Add the amounts on lines 6 through 9. Write the total here. Total taxes ▶ 10 11 a Home mortgage interest you paid to financial institutions b Home mortgage interest you paid to individuals (show that person's name and address) ▶ 12 Total credit card and charge account interest you paid 13 Other interest you paid (list) ▶	11a 11b 12 13
<b>Contributions You Made</b> (See instructions on page 20)	14 Add the amounts on lines 11a through 13. Write the total here. Total interest ▶ 14 15 a Cash contributions (if you gave \$3,000 or more to any one organization, report those contributions on line 15b) b Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶ 16 Other than cash (attach required statement) 17 Carryover from prior year 18 Add the amounts on lines 15a through 17. Write the total here. Total contributions ▶ 18 19 Total casualty or theft losses (You must attach Form 4684 or similar statement.) ▶ 19 20 Union and professional dues 21 Tax return preparation fee 22 Other (list type and amount) ▶	15a 15b 16 17 18 19 20 21 22
<b>Casualty and Theft Losses</b> (See instructions on page 21)	23 Add the amounts on lines 20 through 22. Write the total here. Total miscellaneous ▶ 23	23
<b>Miscellaneous Deductions</b> (See instructions on page 21)	24 Add the amounts on lines 5, 10, 14, 18, 19, and 23. Write your answer here. 25 If you checked Form 1040 { Filing Status box 2 or 5, write \$3,400 } { Filing Status box 1 or 4, write \$2,300 } { Filing Status box 3, write \$1,700 } 26 Subtract line 25 from line 24. Write your answer here and on Form 1040, line 34a. (If line 25 is more than line 24, see the instructions for line 26 on page 22.)	24 25 26

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule A (Form 1040) 1984

# **Schedule B—Interest and Dividend Income** 08 OMB No. 1545-0074 Page 2 Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) Your social security number

**Part I Interest Income**  
(See instructions on pages 8 and 22). Also complete Part III.  
If you received more than \$400 in interest income, you must complete Part I and list ALL interest received. If you received more than \$400 in dividend income, you must complete Part II and list ALL dividends received. If you received interest payment dates, or you received any interest from an All-Savers Certificate, see page 22.

1	2	3
1 Interest income from seller-financed mortgages. (See instructions and show name of payer.) ▶	1	Amount
2 Other interest income (list name of payer) ▶	2	Amount
3 Add the amounts on lines 1 and 2. Write the total here and on Form 1040, line 8. ▶	3	Amount

**Part II Dividend Income**  
(See instructions on pages 8 and 22). Also complete Part III.  
If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 22.

4	5	6	7	8	9	10
4 Capital gain distributions. Enter here and on line 15, Schedule D ▶	5 Add the amounts on line 4. Write the total here	6 Capital gain distributions. Enter here and on line 15, Schedule D ▶	7 Nontaxable distributions. (See Schedule D instructions for adjustment to basis.)	8 Exclusion of qualified reinvested dividends from a public utility. (See page 23 of instructions.)	9 Add the amounts on lines 6, 7, and 8. Write the total here	10 Subtract line 9 from line 5. Write the result here and on Form 1040, line 9a. ▶

**Part III Foreign Income and Foreign Tax**  
(See instructions on page 23).  
If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.  
11 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See page 23 of the instructions for exceptions and filing requirements for Form 1040, line 14.)  
If "Yes," write the name of the foreign country ▶  
12 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule B (Form 1040) 1984



# **SCHEDULE C** (Form 1040)

Department of the Treasury  
Internal Revenue Service

**Profit or (Loss) From Business or Profession**  
(Sole Proprietorship)  
Partnerships, Joint Ventures, etc., Must File Form 1065.  
► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074  
**1984**  
09

Name of proprietor

Social security number

**A** Main business activity (see instructions) ► **Product or Service** ►

**B** Business name and address ► **C** Employer ID number

**D** Method(s) used to value closing inventory  
(1) ☐ Cost (2) ☐ Lower of cost or market  
(3) ☐ Other (attach explanation)

**E** Accounting method: (1) ☐ Cash (2) ☐ Accrual  
(3) ☐ Other (specify) ►

**F** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation

**G** Did you deduct expenses for an office in your home? **Yes** **No**

**Part I Income**

1 a Gross receipts or sales

b Less: Returns and allowances

c Subtract line 1b from line 1a and enter the balance here

2 Cost of goods sold and/or operations (from Part III, line 8)

3 Subtract line 2 from line 1c and enter the gross profit here

4 e Windfall Profit Tax Credit or Refund received in 1984 (see instructions)

5 Add lines 3, 4a, and 4b. This is the **gross income**

**Part II Deductions**

6 Advertising

7 Bad debts from sales or services (Cash method taxpayers, see instructions)

8 Bank service charges

9 Car and truck expenses

10 Commissions

11 Depreciation

12 Depreciation and Section 179 deduction from Form 4562 (not included in Part III below)

13 Dues and publications

14 Employee benefit programs

15 Freight (not included in Part III below)

16 Insurance

17 Interest on business indebtedness

18 Laundry and cleaning

19 Legal and professional services

20 Office expense

21 Pension and profit-sharing plans

22 Rent on business property

31 Add amounts in columns for lines 6 through 30. These are the **total deductions**

32 Net profit or (loss). Subtract line 31 from line 5 and enter the result. If a profit, enter on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 9). If a loss, you MUST go on line 33.

33 If you have a loss, you MUST answer this question: "Do you have amounts for which you are not at risk in this business (see instructions)?" ☐ Yes ☐ No. If "Yes," you MUST attach Form 6198. If "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6).

**Part III Cost of Goods Sold and/or Operations (See Schedule C instructions for Part III)**

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)

2 Purchases less cost of items withdrawn for personal use

3 Cost of labor (do not include salary paid to yourself)

4 Materials and supplies

5 Other costs

6 Add lines 1 through 5

7 Less: Inventory at end of year

8 Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and in Part I, line 2, above.

For Paperwork Reduction Act Notice, see Form 1040 instructions. U.S. GOVERNMENT PRINTING OFFICE: 1983-458-887 SCHEDULE C (Form 1040) 1984

## **SCHEDULE SE** (Form 1040)

Department of the Treasury  
Internal Revenue Service

**Computation of Social Security Self-Employment Tax**  
► See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074  
**1984**  
18

Name of self-employed person (as shown on social security card)

Social security number of self-employed person ►

### **Part I Regular Computation of Net Earnings from Self-Employment**

Note: If you performed services for certain churches or church-controlled organizations and you are not a minister or a member of a religious order, see the instructions.

1 Net profit or (loss) from Schedule F (Form 1040), line 56 or line 89, and farm partnerships, Schedule K-1 (Form 1065), line 17a

2 Net profit or (loss) from Schedule C (Form 1040), line 32, Schedule K-1 (Form 1065), line 17a (other than farming), and Form W-2 wages of \$100 or more from an electing church or church-controlled organization (See instructions for other income to report.)

Note: ☐ Check here if you are **exempt** from self-employment tax on your earnings as a minister, member of a religious order, or Christian Science practitioner because you filed Form 4361. See instructions for kinds of income to report. If you have other earnings of \$400 or more that are subject to self-employment tax, include those earnings on this line.

**Part II Optional Computation of Net Earnings from Self-Employment**  
(See "Who Can Use Schedule SE")

Generally, this part may be used only if you meet any of the following tests:

A Your gross farm profits (Schedule F (Form 1040), line 31, or line 87) were not more than \$2,400, or

B Your gross farm profits (Schedule F (Form 1040), line 31, or line 87) were more than \$2,400 and your net farm profits (Schedule F (Form 1040), line 56 or line 89) were less than \$1,600, or

C Your net nonfarm profits (Schedule C (Form 1040), line 32) were less than \$1,600 and also less than two-thirds (2/3) of your gross nonfarm income (Schedule C (Form 1040), line 5).

See instructions for other limitations.

3 Maximum income for optional methods

4 Farm Optional Method—If you meet test A or B above, enter two-thirds (2/3) of gross profits from Schedule F (Form 1040), line 31 or line 87, and farm partnerships, Schedule K-1 (Form 1065), line 17b, or \$1,600, whichever is smaller

5 Subtract line 4 from line 3

6 Nonfarm Optional Method—If you meet test C, enter the smaller of two-thirds (2/3) of gross nonfarm income from Schedule C (Form 1040), line 5, and Schedule K-1 (Form 1065), line 17c (other than farming), or \$1,600, or if you elected the farm optional method, the amount on line 5

**Part III Computation of Social Security Self-Employment Tax**

7 Enter the amount from Part I, line 1, or, if you elected the farm optional method, Part II, line 4

8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6

9 Add lines 7 and 8. If less than \$400, you are not subject to self-employment tax. Do not fill in the rest of the schedule. (Exception: If this line is less than \$400 and you are an employee of an electing church or church-controlled organization, complete the schedule unless this line is a loss. See instructions.)

10 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax (Tier I) for 1984 is

11 a Total social security wages and tips from Forms W-2 and railroad retirement compensation (Tier I). Note: U.S. Government employees whose wages are only subject to the Social Security tax (Medicare) and not the railroad retirement tax (Tier I) should not include those wages on this line (see instructions)

b Unreported tips subject to social security tax from Form 4137, line 9, or to railroad retirement tax (Tier I)

c Add lines 11a and 11b

12 a Subtract line 11c from line 10

b Enter your "qualified" U.S. Government wages if you are required to use the worksheet in Part III of the instructions (12b) **12c**

c Enter your Form W-2 wages from an electing church or church-controlled organization

13 Enter the smaller of line 9 or line 12a

If line 13 is \$37,800 or more, fill in \$4,271.40 on line 14. Otherwise, multiply line 13 by 113 and enter the result on line 14

14 Self-employment tax. Enter this amount on Form 1040, line 51

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Schedule O (Form 1040) 1984 Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)		Page <b>2</b> Your social security number
<b>Part III Summary of Parts I and II</b>		
20 Combine lines 8 and 19, and enter the net gain or (loss) here <b>Note:</b> If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain, complete lines 21 through 23 and skip lines 24 and 25	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	20
21 If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	21
22 Enter 60% of line 21 <b>Note:</b> If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	22
23 Subtract line 22 from line 20. Enter here and on Form 1040, line 13	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	23
24 If line 20 shows a loss, enter one of the following amounts: a If line 8 is zero or a net gain, enter 50% of line 20. b If line 19 is zero or a net gain, enter line 20, or c If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	24
25 Enter here and as a loss on Form 1040, line 13, the smallest of: a The amount on line 24; b \$3,000 (\$1,500 if married and filing a separate return), or c Taxable income, as adjusted.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	25
<b>Part IV Computation of Post-1969 Capital Loss Carryovers from 1984 to 1985</b>		
(Complete this part if the loss on line 24 is more than the loss on line 25)		
26 Enter loss shown on line 8. If none, enter zero and skip lines 27 through 30, then go to line 31.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	26
27 Enter gain shown on line 19. If that line is blank or shows a loss, enter zero.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	27
28 Reduce any loss on line 26 to the extent of any gain on line 27.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	28
29 Enter smaller of line 25 or line 28.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	29
30 Subtract line 29 from line 28. This is your short-term capital loss carryover from 1984 to 1985.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	30
31 Subtract line 29 from line 25. (Note: If you skipped lines 27 through 30, enter amount from line 25.)	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	31
32 Enter loss from line 19. If none, enter zero and skip lines 33 through 36.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	32
33 Enter loss shown on line 8. If that line is blank or shows a loss, enter zero.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	33
34 Reduce any loss on line 32 to the extent of any gain on line 33.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	34
35 Multiply amount on line 34 by 2.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	35
36 Subtract line 35 from line 31. This is your long-term capital loss carryover from 1984 to 1985.	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	36
<b>Part V Complete this Part Only if You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value</b>		
<input type="checkbox"/> Check here if you elect out of the installment method. Enter the face amount of the note or other obligation. <span style="float: right;">▶</span> Enter the percentage of valuation of the note or other obligation. <span style="float: right;">▶</span>		
<b>Part VI Reconciliation of Forms 1095-B With Tax Return</b> (Complete this part if you received one or more Forms 1099-B or equivalent statement reporting sales of stock, bonds, etc., or bartering income.)		
<b>SECTION A—Reconciliation of Sales of Stocks, Bonds, etc.</b>		
37 Total sales of stock, bonds, etc. from Forms 1099-B or equivalent statement received from your brokers	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	37
38 Proceeds from sale or exchange of capital assets reported on Schedule D, but not included in line 37	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	38
39 Add lines 37 and 38	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	39
40 Part of line 37 not reported on Schedule O this year, attach explanation	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	40
41 Subtract line 40 from line 39	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div>	41
<b>Note:</b> The amount on line 41 should be the same as the total of all amounts on page 1, lines 1 and 9 of column d.		
<b>SECTION B—Reconciliation of Bartering Income</b>		
Indicate below the amount of bartering income reported on each form or schedule		



SCHEDULE E (Form 1040) Supplemental Income Schedule

(From rents and royalties, partnerships, estates, and trusts, etc.)

Attach to Form 1040. See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

1984 13

Your social security number

Part I Rent and Royalty Income or Loss

1 Did you or a member of your family use for personal purposes any rental property listed below for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year?

2 Description of Properties (Show kind and location for each)

Property A

Property B

Property C

Rental and Royalty Income

3 a Rents received

b Royalties received

Rental and Royalty Expenses

4 Advertising

5 Auto and travel

6 Cleaning and maintenance

7 Commissions

8 Insurance

9 Interest

10 Legal and other professional fees

11 Repairs

12 Supplies

13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.)

14 Utilities

15 Wages and salaries

16 Other (list)

Total (Add columns A, B, and C)

17 Total expenses other than depreciation and depletion. Add lines 4 through 16

18 Depreciation expense (See instructions) or depletion

19 Total. Add lines 17 and 18

20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)

21 Add properties with profits on line 20, and write the total profits here

22 Add properties with losses on line 20, and write the total (losses) here

23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here

24 Net farm rental profit or (loss) from Form 4835, line 49

25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E

For Paperwork Reduction Notice, see Form 1040 Instructions.

Schedule E (Form 1040) 1984

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Page 2

Schedule E (Form 1040) 1984

Name(s) as shown on Form 1040 (Do not enter name and social security number shown on other side)

Part II Income or Losses from Partnerships, Estates or Trusts, or S Corporations

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6198. See instructions.

(a) Name

(b) Check if foreign partnership

(c) Employer identification number

(d) Net loss (see instructions for at-risk limitations)

(e) Net income

Partnerships

26 Add amounts in columns (d) and (e) and write the total(s) here

27 Combine amounts in columns (d) and (e), line 26, and write the net income or (loss) here

28 Deduction for section 179 property (from Form 1065, Schedule K-1). (See instructions for limitations.)

29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write the total here and include in line 39 below

Estates or Trusts

30 Add amounts in columns (d) and (e) and write the total(s) here

31 Total estate or trust income or (loss). Combine amounts in columns (d) and (e), line 30. Write the total here and include in line 39 below

S Corporations

32 Add amounts in columns (d) and (e) and write the total(s) here

33 Combine amounts in columns (d) and (e), line 32, and write the net income or (loss) here

34 Deduction for section 179 property (from Form 1120S, Schedule K-1). (See instructions for limitations.)

35 Total S corporation income or (loss). Combine amounts on lines 33 and 34. Write the total here and include in line 39 below

Part III Windfall Profit Tax Summary

36 Windfall profit tax credit or refund received in 1984 (see instructions)

37 Windfall profit tax withheld in 1984 (see instructions)

38 Combine amounts on lines 36 and 37. Write the total here and include in line 39 below

Part IV Summary

39 TOTAL income or (loss). Combine lines 25, 29, 31, 35, and 38. Write total here and on Form 1040, line 18

40 Farmers and fishermen. Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II

Part V Depreciation Claimed in Part I. Complete only if property was placed in service before January 1, 1981. For more space, use a separate sheet. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

(a) Description of property

(b) Date acquired

(c) Cost or other basis

(d) Depreciation method used in prior years

(e) Depreciation method for this year

(f) Life or rate

Property A

Totals (Property A)

Property B

Totals (Property B)

Property C

Totals (Property C)

23 (Rev. 9/79)

SCHEDULE F (Form 1040)		Farm Income and Expenses	
Department of the Treasury Internal Revenue Service (O)		OMB No 1545-0074  <div style="font-size: 2em; font-weight: bold; text-align: center;">1984</div> <div style="text-align: center;">14</div>	
Name of proprietor(s)		Social security number (SSN)	
If you disposed of commodities received under the payments-in-kind (PIK) program, check the box(es) that apply: <input type="checkbox"/> Fed for livestock <input type="checkbox"/> Sold and reported in income			
Part I Farm Income—Cash Method		Part II Farm Deductions—Cash or Accrual Method	
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.		Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.	
Sales of Livestock and Other Items You Bought for Resale		Items	
a Description	b Amount	Amount	
1 Livestock ▶		32 a Labor hired	
2 Other items ▶		b Jobs credit	
3 Totals		c Balance (subtract line 32b from line 32a)	
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		33 Repairs, maintenance	
Sales of Livestock and Other Items You Bought for Resale		34 Interest	
1 Livestock ▶		35 Rent of farm, pasture	
2 Other items ▶		36 Feed purchased	
3 Totals		37 Seeds, plants purchased	
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		38 Fertilizers, lime, chemicals	
Sales of Livestock and Other Items You Bought for Resale		39 Machine hire	
1 Livestock ▶		40 Supplies purchased	
2 Other items ▶		41 Breeding fees	
3 Totals		42 Veterinary fees, medicine	
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		43 Gasoline, fuel, oil	
Sales of Livestock and Other Items You Bought for Resale		44 Storage, warehousing	
1 Livestock ▶		45 Taxes	
2 Other items ▶		46 Insurance	
3 Totals		47 Utilities	
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		48 Freight, trucking	
Sales of Livestock and Other Items You Bought for Resale		49 Conservation expenses	
1 Livestock ▶		50 Land clearing expenses (see instructions for limitations)	
2 Other items ▶		51 Pension and profit-sharing plans	
3 Totals		52 Employee benefit programs other than line 51	
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		53 Depreciation and Section 179 deduction (from Form 4562)	
Sales of Livestock and Other Items You Bought for Resale		54 Other (specify) ▶	
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			
2 Other items ▶			
3 Totals			
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶			
Sales of Livestock and Other Items You Bought for Resale			
1 Livestock ▶			

Schedule F (Form 1040) 1984						Page 2	
Part III Farm Income—Accrual Method (Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column.)							
a. Kind	b. Inventory at beginning of year	c. Cost of items purchased during year	d. Sales during year	e. Inventory at end of year			
59 Cattle and calves							
60 Sheep							
61 Swine							
62 Poultry							
63 Dairy products							
64 Eggs							
65 Wool							
66 Cotton							
67 Tobacco							
68 Vegetables							
69 Sorghans							
70 Corn							
71 Other grains							
72 Hay and straw							
73 Fruits and nuts							
74 Machine work							
75 Other (specify) ▶							
76 Torts (enter here and in Part IV below)							
<b>Part IV Summary of Income and Deductions—Accrual Method</b>							
76 Inventory of livestock, crops, and products at end of year (line 75, column e)							
77 Sales of livestock, crops, and products during year (line 75, column d)							
78 Agricultural program payments							
a. Cash							
b. Materials and services							
79 Commodity credit loans under election (or forfeited)							
80 Federal gasoline tax credit							
81 State gasoline tax refund							
82 Other farm income (specify) ▶							
83 Add lines 76 through 82							
84 Inventory of livestock, crops, and products at beginning of year (line 75, column b)							
85 Cost of livestock and products purchased during year (line 75, column c)							
86 Total (add lines 84 and 85)							
87 Gross profits (subtract line 86 from line 83)							
88 Total deductions from Part II, line 55							
89 Net farm profit or (loss) (subtract line 88 from line 87). If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1. If a loss, you MUST go on to line 90. (Deductibles and partnerships, see the instructions.)							
90 If you have a loss, you MUST answer this question: "Do you have amounts for which you are not at risk in this farm (see instructions)?" If "Yes," you MUST attach Form 8199. If "No," enter the loss on Form 1040, line 19, and on Schedule SE, Part I, line 1.							



<b>Schedule W</b> (Form 1040) Department of the Treasury Internal Revenue Service	Deduction for a Married Couple When Both Work ▶ For Paperwork Reduction Act Notice, see Form 1040 instructions. ▶ Attach to Form 1040.	OMB No. 1545-0074 <b>1984</b> 20	Your social security number
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Step 1 Figure your earned income			
1	Wages, salaries, tips, etc., from Form 1040, line 7 (Do not include nondisability pensions or annuities.)	(a) You	(b) Your spouse
1		1	1
2	Net profit or (loss) from self-employment (from Schedules C and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income)	2	2
2		2	2
3	Add lines 1 and 2. This is your total earned income.	3	3
3		3	3

Step 2 Figure your qualified earned income			
4	Adjustments from Form 1040, lines 25, 26a, 27, and any repayment of sub-pay included on line 31 (See instructions below.)	4	4
4		4	4
5	Subtract line 4 from line 3. This is your qualified earned income (If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this deduction.)	5	5
5		5	5

Step 3 Figure your deduction			
6	Compare the amounts in columns (a) and (b) of line 5. Write the smaller amount here. (Write either amount if 5(a) and 5(b) are exactly the same.) <b>Do not write more than \$30,000.</b>	6	6
6		6	6
7	Percentage used to figure the deduction (10%)	7	7
7		7	7
8	Multiply the amount on line 6 by the percentage on line 7. This is the amount of your deduction. Write the answer here and on Form 1040, line 30.	8	8
8		8	8

### Instructions

Complete this schedule and attach it to your Form 1040 if you take the deduction for a married couple when both work. You may take the deduction if both you and your spouse:

- work and have qualified earned income, and
- file a joint return, and
- do not file Form 2555 to exclude income or to exclude or deduct certain housing costs, and
- do not file Form 4563 to exclude income.

There are three steps to follow in figuring the deduction on Schedule W (lines 1, 2, and 3). —Figure earned income separately for yourself and your spouse.

**Step 2 (lines 4 and 5).** —Figure qualified earned income separately for yourself and your spouse by subtracting certain adjustments from earned income.

**Step 3 (lines 6, 7, and 8).** —Figure the deduction based on the smaller of:

- the qualified earned income entered in column (a) or (b) of line 5, whichever is less, **OR**
- \$30,000.

**Earned income.** —This is generally income you receive for services you provide. It includes wages, salaries, income, sub-payments (from Form 1040, line 7). It also includes income earned from self-employment (from Schedules C and F of Form 1040), and net earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created. Earned income does not include interest, dividends, social security or tier 1 railroad retirement benefits, IRA distributions, unemployment compensation, deferred compensation, or non-taxable income. It also does not include any amount your spouse paid you.

**Caution:** Do not consider community property laws in figuring your earned income.

**Qualified earned income.** —This is the amount on which the deduction is based. Figure it by subtracting certain adjustments from earned income. (\$16,000 x .10).

- These adjustments (and the related lines on Form 1040) are:
- Employee business expenses (from line 25).
- Payments to an IRA (from line 26a).
- Payments to a Keogh plan (from line 27).
- Repayment of supplemental unemployment benefits (sub-pay) included in the total on line 31. See the instructions on repayment of sub-pay on page 12 of the Form 1040 instructions.

Enter the total of any adjustments that apply to your or your spouse's earned income in the appropriate column of line 4.

**Example.** —You earned a salary of \$20,000 and had \$3,000 of employee business expenses (line 25 of Form 1040). You also had \$1,000 of IRA and put \$1,000 into an IRA (line 26a of Form 1040). Your qualified earned income is \$17,000 (\$20,000 minus \$3,000 and your spouse's is \$16,000 (\$17,000 minus \$1,000). Because your spouse's qualified earned income is less than yours, the deduction is figured on your spouse's income. Therefore, the deduction is \$1,600 (\$16,000 x .10).

Schedule W (Form 1040) 1984

11-1559-442

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<b>Schedule G</b> (Form 1040) Department of the Treasury Internal Revenue Service	<b>Income Averaging</b> ▶ See instructions on back. ▶ Attach to Form 1040.	OMB No. 1545-0074 <b>1984</b> 16	Your social security number
--	---	--	-----------------------------

Step 1 Add your income from 1981—1983			
1981	Fill in the amount from your 1981 Form 1040 (line 34) or Form 1040A (line 12). If less than zero, enter zero.	1	1
1		1	1
1982	Fill in the amount from your 1982 Form 1040 (line 37), Form 1040A (line 16), or Form 1040EZ (line 7). If less than zero, enter zero.	2	2
2		2	2
1983	Fill in the amount from your 1983 Form 1040 (line 37), Form 1040A (line 19), or Form 1040EZ (line 7). If less than zero, enter zero.	3	3
3		3	3
Total	Fill in all income less deductions earned outside of the U.S. or within U.S. possessions and excluded for 1981 through 1983 (include housing exclusion in 1982 and 1983).	4	4
4		4	4
5	Add lines 1 through 4.	5	5
5		5	5

Step 2 Figure your averageable income			
6	Divide the amount on line 5 by three (3).	6	6
6		6	6
7	Multiply the amount on line 6 by 140% (1.4).	7	7
7		7	7
8	Fill in your taxable income for 1984 from Form 1040, line 37.	8	8
8		8	8
9	If you received a premature or excessive distribution subject to a penalty under section 72, see instructions.	9	9
9		9	9
10	Subtract line 9 from line 8.	10	10
10		10	10
11	If you live in a community property state and are filing a separate return, see instructions.	11	11
11		11	11
12	Subtract line 11 from line 10. If less than zero, enter zero.	12	12
12		12	12
13	Write in the amount from line 7 above.	13	13
13		13	13
14	Subtract line 13 from line 12. This is your averageable income. If this line is \$3,000 or less, do not complete the rest of this form.	14	14
14		14	14

Step 3 Figure your tax			
15	Multiply the amount on line 14 by 25% (.25).	15	15
15		15	15
16	Write in the amount from line 7 above.	16	16
16		16	16
17	Add lines 15 and 16.	17	17
17		17	17
18	Write in the amount from line 11 above.	18	18
18		18	18
19	Add lines 17 and 18.	19	19
19		19	19
20	Tax on amount on line 19 (from Tax Rate Schedule X, Y, or Z).	20	20
20		20	20
21	Tax on amount on line 17 (from Tax Rate Schedule X, Y, or Z).	21	21
21		21	21
22	Tax on amount on line 16 (from Tax Rate Schedule X, Y, or Z).	22	22
22		22	22
23	Subtract line 22 from line 21.	23	23
23		23	23
24	Multiply the amount on line 23 by 3. If you have no entry on line 9, skip lines 25 through 27 and go to line 28.	24	24
24		24	24
25	Tax on amount on line 8 (from Tax Rate Schedule X, Y, or Z).	25	25
25		25	25
26	Tax on amount on line 10 (from Tax Rate Schedule X, Y, or Z).	26	26
26		26	26
27	Subtract line 26 from line 25.	27	27
27		27	27
28	Add lines 20, 24, and 27. Write the result here and on Form 1040, line 38 if less than the tax figured using the tax rate schedules or table. Also, check the Schedule G box.	28	28
28		28	28

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule G (Form 1040) 1984

Page 2

Form 3468 (1984)

## Schedule B.—Business Energy Investment Credit

1 Enter on lines 1(a) through 1(e) the qualified investment in business energy property that is the kind listed in the instructions for line 1, column (2).

Type of Property	(1) Line	(2) Class of Property	(3) Code	(4) Unadjusted Basis	(5) Applicable Percentage	(6) Qualified Investment
Recovery	(a)	3 year		60		
	(b)	Other		100		
Nonrecovery	(c)	3 or more but less than 5		33 1/3		
	(d)	5 or more but less than 7		66 2/3		
	(e)	7 or more		100		

2 Total 10% energy investment property.—Add lines 1(a) through 1(e), column (5).

3 Enter on lines 3(a) through 3(e) the basis in qualified hydroelectric generating property. Enter nameplate capacity of the property (see instructions for line 3).

Type of Property	(1) Line	(2) Class of Property	(3) Code	(4) Unadjusted Basis	(5) Applicable Percentage	(6) Qualified Investment
Recovery	(a)	3 year		60		
	(b)	Other		100		
Nonrecovery	(c)	3 or more but less than 5		33 1/3		
	(d)	5 or more but less than 7		66 2/3		
	(e)	7 or more		100		

4 Total 11% energy investment property.—Add lines 3(a) through 3(e), column (5).

5 Enter on lines 5(a) through 5(e) the basis in energy property that is solar equipment, wind equipment, ocean thermal equipment, or geothermal equipment. (See instructions for line 5, column (2).)

Type of Property	(1) Line	(2) Class of Property	(3) Code	(4) Unadjusted Basis	(5) Applicable Percentage	(6) Qualified Investment
Recovery	(a)	3 year		60		
	(b)	Other		100		
Nonrecovery	(c)	3 or more but less than 5		33 1/3		
	(d)	5 or more but less than 7		66 2/3		
	(e)	7 or more		100		

6 Total 15% energy investment property.—Add lines 5(a) through 5(e), column (5).

7 Enter 10% of line 2.

8 Enter 11% of line 4.

9 Enter 15% of line 6.

10 Cooperative credit.—Enter business energy investment credit from cooperatives.

11 Tentative business energy investment credit.—Add lines 7 through 10. Enter here and on line 19 of page 1.

Lines 1, 3, and 5.—Type of Property.—For definition of recovery and nonrecovery property, see the separate instructions for Form 3468.

Line 1.—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life years as explained in the instructions for line 1, column (2).

Line 5.—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life years as explained in the instructions for line 1, column (2).

The code letters are:

a. Biomass property

b. Qualified intercity buses (see section 4801(c)(1) for the limitation on property financed by intercity buses based on the increase in operating seating capacity).

c. Solar equipment (but not passive solar equipment)

d. Wind equipment

e. Ocean thermal equipment

f. Geothermal equipment

See sections 4801(d) and 4801(3)(A)(iii) and (iv) for definitions and special rules that apply to these kinds of property.

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## Form 3468 (1984) Department of the Treasury Internal Revenue Service (OI)

OMB No. 1545-0155

1984

24

Identifying number

## Part I Elections (Check the box(es) below that apply to you (See Instruction D).)

A I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6).

B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years.

C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details).

Part II Qualified Investment (See instructions for new rules on automobiles and certain property with any personal use).

1 Recovery Property

Type of Property	(1) Line	(2) Class of Property	(3) Code	(4) Unadjusted Basis	(5) Applicable Percentage	(6) Qualified Investment
Regular Percentage	(a)	3 year		60		
	(b)	Other		100		
Section 48(g) Election to Increase Investment by Progress Expenditures (See instructions for line 1, column (2).)	(c)	3 year		60		
	(d)	Other		100		
Section 48(g) Election to Increase Investment by Progress Expenditures (See instructions for line 1, column (2).)	(e)	3 year		40		
	(f)	Other		80		
Section 48(g) Election to Increase Investment by Progress Expenditures (See instructions for line 1, column (2).)	(g)	3 year		40		
	(h)	Other		80		

2 Nonrecovery property.—Enter total qualified investment (See instructions for line 2).

3 New commuter highway vehicle.—Enter total qualified investment (See Instruction 0(1)).

4 Used commuter highway vehicle.—Enter total qualified investment (See Instruction 0(1)).

5 Total qualified investment in 10% property.—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits).

6 Qualified rehabilitation expenditures.—Enter total qualified investment for:

a 30-year-old buildings

b 40-year-old buildings

c Correlated historic structures (You must attach NPS certification—see instructions)

Part III Tentative Regular Investment Credit

7 10% of line 5

8 15% of line 6a

9 20% of line 6b

10 25% of line 6c

11 Credit from cooperatives.—Enter regular investment credit from cooperatives

12 Regular investment credit.—Add lines 7 through 11

13 Business energy investment credit.—Add lines 12 and 13

14 Current year investment credit.—Add lines 12 and 13

15 Carryforward of unused regular or business energy investment credit from 1983

16 Total.—Add lines 14 and 15

Part IV Tax Liability Limitations

17 a Individuals.—From Form 1040, enter amount from line 46

b Corporations.—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1)

c Other filers.—Enter tax before credits from return

18 a Individuals.—From Form 1040, enter credits from line 47, plus any orphan drug, nonconventional

b Estates and trusts.—From Form 1041, enter credits from line 22d

c Corporations.—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(e) (Form

1120-A filers, enter zero)

d Other filers.—See instructions for line 18d

19 Income tax liability as adjusted (subtract line 18 from line 17)

20 a Enter smaller of line 19 or \$25,000 (See instructions for line 20)

b If line 19 is more than \$25,000.—Enter 65% of the excess

21 Investment credit limitation.—Add lines 20a and 20b

22 Total allowed credit.—Enter the smaller of line 16 or line 21. This is your General Business Credit for 1984. Enter here and on Form

1040, line 48; Form 1120, Schedule J, line 40; Form 1120-A, Part I, line 2, or the proper line of other returns

For Paperwork Reduction Act Notice, see separate instructions.

Form 3468 (1984)



Form **4562**Department of the Treasury  
Internal Revenue Service  
Name(s) as shown on return**Depreciation and Amortization**▶ See separate instructions  
▶ Attach this form to your return.

OMB No. 1545-0172

**1984**

67

Identifying number

Business or activity to which this form relates

**Part I Depreciation**

For transportation equipment (e.g., autos), amusement/recreation property, and computer peripheral equipment placed in service after June 18, 1984, and used 50% or less in a trade or business, the section 179 deduction is not allowed and depreciation must be taken only on line 2(b).

**Section A.—Election to expense recovery property (Section 179)**

A. Class of property	B. Cost		C. Expense deduction	

1 Total (not more than \$5,000). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)

**Section B.—Depreciation of recovery property**

A. Class of property	B. Date placed in service	C. Cost or other basis	D. Recovery period	E. Method of figuring depreciation	F. Deduction

2 Accelerated Cost Recovery System (ACRS) (see instructions)  
For assets placed in service DURING taxable year beginning in 1984

(a) 3-year property					
(b) 5-year property					
(c) 10-year property					
(d) 15-year public utility property					
(e) 15-year real property—low-income housing					
(f) 15-year real property other than low-income housing				S/L	
(g) 18-year real property				S/L	
(h) Other recovery property					

3 ACRS deduction for assets placed in service prior to 1984 (see instructions)

**Section C.—Depreciation of nonrecovery property**

4 Property subject to section 168(e)(2) election (see instructions)	
5 Class Life Asset Depreciation Range (CLADR) System Depreciation (see instructions)	
6 Other depreciation (see instructions)	

**Section D.—Summary**

7 Total (Add deductions on lines 1 through 6). Enter here and on the Depreciation line of your return (Partnerships and S corporations—DO NOT include any amounts entered on line 1.)

**Part II Amortization**

A. Description of property	B. Date acquired	C. Cost or other basis	D. Code section	E. Amortization percentage for this year	F. Amortization for this year

Total. Enter here and on Other Deductions or Other Expenses line of your return

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

U.S. GOVERNMENT PRINTING OFFICE: 1984-423-237 (11-0518033)

Form **4562** (1984)Form **6251**Department of the Treasury  
Internal Revenue Service  
Name(s) as shown on tax return**Alternative Minimum Tax Computation**

▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).

OMB No. 1545-0222

**1984**

32

Identifying number

1 Adjusted gross income from Form 1040, line 33 or Form 1040NR, line 32 (see instructions)

2 Deductions (see instructions)

a (1) Medical and dental expense from Schedule A, line 5

(2) Multiply Form 1040, line 33 by 5% (05)

b Subtract line 2a(2) from line 2a(1) (If zero or less, enter zero)

c Contributions from Schedule A, line 18

d Casualty and theft losses from Schedule A, line 19

e (1) Interest, other than line 2d above, from Schedule A, line 11

(2) Net investment income (If zero or less, enter zero)

(3) Enter the smaller of line 2e(1) or line 2e(2)

f Gambling losses to the extent of gambling winnings from Schedule A, line 22

g Estate tax allowable under section 691(c) from Schedule A

h Add lines 2a(3), b, c, d, e(3), f, and g

3 Subtract line 2h from line 1

4 Tax preference items

a Dividend exclusion

b 60% capital gain deduction

c Accelerated depreciation on nonrecovery real property (or 15 (or 18) year real property other than 15 (or 18) year real property)

d Accelerated depreciation on leased personal property or leased recovery property

e Amortization of certified pollution control facilities

f Mining exploration and development costs

g Circulation and research and experimental expenditures

h Reserves for losses on bad debts of financial institutions

i Depletion

j Incentive stock options

k Intangible drilling costs

l Add lines 4a through 4k

5 Alternative minimum taxable income (add lines 3 and 4(l)) (Short period returns, see instructions)

6 Enter \$40,000, if married filing joint return or surviving spouse

\$30,000, if single or head of household

7 Subtract line 6 from line 5. If zero or less, do not complete the rest of this form

8 Enter 20% of line 7

9 Amount from Form 1040, line 50 or Form 1040NR, line 51 (Do not include Form 1040, line 39 or Form 1040NR, line 41) (Estates and trusts, see instructions)

10 Subtract line 9 from line 8. If zero or less, enter zero

11 Foreign tax credit

12 Alternative minimum tax (subtract line 11 from line 10). Enter on Form 1040, line 52, Form 1041, line 32, or Form 990-T, page 1, line 14

**Instructions**

(Section References are to the Internal Revenue Code)

**Paperwork Reduction Act Notice.**—We ask for this information to carry out the Internal Revenue

1984, and the net operating loss giving rise to the

the carryover resulted in the deferral of

minimum tax in that earlier year(s). All or part of

the minimum tax in that earlier year(s) will be added as

tax liability for 1984. Figure the deferred

minimum tax at 15% and complete and attach a

1984 Form 4625. Completion of Form 4625 may

attach a schedule following the format of Form

4625. Enter the amount from line 18 on Form

1040, line 32, or Form 990-T, line 32 and write

Form 4625

Individuals, estates or trusts may be liable if

their adjusted gross income plus tax preference

items listed on line 4 total more than line 6

**Partners, Beneficiaries, etc.**—If you are a

take into account separately your distributive

share of items or compute and deductions that

items into the computation of tax preference

section 58(c)

(2) Beneficiary of an estate or trust. See

section 58(c)

(4) Shareholder or holder of beneficial interest

in a regulated investment company or a real

estate investment trust. See section 58(f)

**Credit.**—It may be necessary to figure the

carryback or carryover of certain unused credits

See section 55(c)(3)

(Continued on back)

Form **6251** (1984)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255

15 Description of sections 1245, 1250, 1252, 1254, and 1255 property.

(A)	(B)	(C)	(D)
Property (A)	Property (B)	Property (C)	Property (D)

16 Gross sales price

17 Cost or other basis plus expense of sale

18 Depreciation (or depletion) allowed (or allowable)

19 Adjusted basis, subtract line 18 from line 17

20 Total gain, subtract line 19 from line 16

21 If section 1245 property:

(a) Depreciation allowed (or allowable) (see instructions)

(b) Enter smaller of line 20 or 21(a)

22 If section 1250 property, (i) straight line depreciation used, enter zero on line 22(b) unless you are a corporation subject to section 291.

(a) Additional depreciation after 12/31/75

(b) Applicable percentage times the smaller of line 20 or line 22(a) (see instructions)

(c) Subtract line 22(a) from line 20. If line 20 is not more than line 22(b), ship lines 22(d) and 22(e)

(d) Additional depreciation after 12/31/69 and before 1/1/76 (see instructions)

(e) Applicable percentage times the smaller of line 22(c) or 22(d) (see instructions)

(f) Section 291 amount (For Corporations only)

(g) Add lines 22(b), 22(e), and 22(f)

23 If section 1252 property:

(a) Soil, water, and land clearing expenses

(b) Line 23(a) times applicable percentage (see instructions)

(c) Enter smaller of line 20 or 23(b)

24 If section 1254 property:

(a) Intangible drilling and development costs deducted after 12/31/75 (see instructions)

(b) Enter smaller of line 20 or 24(a)

25 If section 1255 property:

(a) Enter smaller of line 20 or 25(a)

(b) Enter the smaller of line 20 or 25(b)

Summary of Part III Gains. Complete Property columns (A) through (D) before going to line 26

26 Total gains for all properties (add columns (A) through (D), line 20)

27 Add columns (A) through (D), lines 21(b), 22(b), and 23(b). Enter here and on Part II, line 8

28 Subtract line 27 from line 26. Enter the portion from casualty and theft on Form 4684, Section B, line 15; enter the portion from other than casualty and theft on Form 4797, Part I, line 4

Part IV Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

Check here if you elect out of the installment method. Enter the face amount of the note or other obligation. Enter the percentage of valuation of the note or other obligation.

Supplemental Schedule of Gains and Losses

1984 27

Part I Sales or Exchanges of Property Used in a Trade or Business, and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 1 Year (6 Months if Acquired After 6/22/84) (Except for Certain Livestock)

Note. Use Form 4684 to report involuntary conversions from casualty and theft.

Caution. If you report a loss from an investment credit, you may be liable for recapture of that credit.

Note. If you report a loss below and have amounts invested in the activity for which you are not at risk, you will have to file Form 6198. (See instructions under "Special Rules.")

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation (or allowable) since acquisition	f. Cost or other improvements and expense of sale	g. LOSS (if minus the sum of f and e)	h. GAIN (d plus e minus f)
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Part II Ordinary Gains and Losses

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation (or allowable) since acquisition	f. Cost or other improvements and expense of sale	g. LOSS (if minus the sum of f and e)	h. GAIN (d plus e minus f)
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References in the index are either to Table numbers or page numbers. Table numbers are in the format x.x (Table 1.1 would be "1.1") or letters (Table A would be "A"). Remaining references are to page numbers.

## A

## ADDITIONAL TAX FOR TAX PREFERENCES

Definition.....85

## ADJUSTED GROSS INCOME

(See adjusted gross income less deficit)

## ADJUSTED GROSS INCOME LESS DEFICIT

Classified by:

Marital status.....1.3

Number of exemptions.....2.3

Size of adjusted gross income.....1.4

Size of cumulated adjusted gross

income.....1.1

Coefficient of variation.....1.4CV

Definition.....85

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Classified by marital status.....2.6

Returns with income subject to tax...3.1

Classified by tax generated

at specific rates.....3.1

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Returns with total income tax.....3.2

Time series, 1970-1984.....A

## ADJUSTED GROSS INCOME LESS INVESTMENT INTEREST

Classified by:

Ratio of taxable income to

alternative income.....3,4

Definition.....105

Reported on high income returns.....5,6

## ADJUSTED GROSS INCOME PLUS EXCLUDED TAX

## PREFERENCES

Classified by:

Ratio of taxable income to

alternative income.....3,4

Definition.....105

Reported on high income returns.....5,6

## ADJUSTMENTS

(See statutory adjustments)

## ADVANCE EARNED INCOME CREDIT PAYMENTS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

## AGE 65 OR OVER EXEMPTIONS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Definition.....86

Reported on:

Returns of taxpayers age 65 or over...2.5

Time series, 1970-1984.....A

## ALCOHOL FUEL CREDIT

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

## ALIMONY PAID

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

Reported on:

Returns with itemized deductions:

Classified by marital status.....2.2

## ALIMONY RECEIVED

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

Reported on:

High income returns.....5,6

Returns with itemized deductions:

Classified by marital status.....2.2

## ALL OTHER TAXES

Definition.....86

## ALTERNATIVE MINIMUM TAX

(See also additional tax for tax preferences)

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

Reported on:

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Classified by marital status.....2.6

Returns with income subject to tax...3.1

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

## ALTERNATIVE MINIMUM TAX PREFERENCES

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86



## B

## BUSINESS ACTIVITIES

(See total net income or loss from business activities)

## BUSINESS CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

## BUSINESS OR PROFESSION NET INCOME OR LOSS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....87

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

## C

## CAPITAL ASSETS

(See sales of capital assets gain or loss)

## CAPITAL GAIN DISTRIBUTIONS

Classified by size of adjusted gross

income.....1.4

Coefficient of variation.....1.4CV

Definition.....87

## CAPITAL GAIN DISTRIBUTIONS REPORTED ON FORM 1040

(See capital gain distributions)

## CAPITAL GAINS AND LOSSES

(See sales of capital assets gain or loss)

## CAPITAL LOSS CARRYOVER

(See sales of capital assets gain or loss)

## CASH CONTRIBUTIONS DEDUCTION

(See contributions deduction)

## CASUALTY OR THEFT LOSS (NET)

Classified by:

Marital status.....1.3

Definition.....87

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

## CHILD CARE CREDIT

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....87

Reported on:

Form 1040A returns.....1.6

Returns with itemized deductions:

Classified by marital status.....2.2

Time series, 1970-1984.....A

## CHILDREN AT HOME EXEMPTIONS

(See exemptions)

## CHILDREN AWAY FROM HOME EXEMPTIONS

(See exemptions)

## COEFFICIENT OF VARIATION

(See also specific item)

Classified by size of adjusted gross

income.....1.4CV

Definition.....5

## CONFIDENCE INTERVALS

(See description of the sample)

## CONTRIBUTIONS DEDUCTION

Classified by:

Marital status.....1.3

Definition.....88

Reported on:

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

Type of contribution.....2.1

## CONTRIBUTIONS DEDUCTION FOR NONITEMIZERS

Changes in law.....3

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....88

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

Returns of taxpayers age 65 or over:

Classified by marital status.....2.6

## CONTRIBUTIONS TO CANDIDATES CREDIT

(See political contributions credit)

## CREDIT CARD INTEREST

(See interest paid deduction)

## CREDIT FOR TAX ON CERTAIN GASOLINE, FUEL, AND OIL

Definition.....88

## CREDIT FOR THE ELDERLY AND DISABLED

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....88

Reported on:

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions:

Classified by marital status.....2.2

Time series, 1970-1984.....A

## CREDIT FROM REGULATED INVESTMENT COMPANIES

Definition.....89

## CREDIT ON 1985 ESTIMATED TAX

Definition.....89

## CREDITS

(See tax credits)

## D

## DEDUCTIONS

(See total itemized deductions and specific deduction items)

## DEDUCTION FOR WORKING MARRIED COUPLE

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....89

Reported on:	
Form 1040A returns .....	1.6
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
DEPENDENT EXEMPTIONS	
(See exemptions)	
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Confidence intervals.....	5
Method of estimation.....	5
Processing and management of the sample....	5
Sample criteria and selection.....	4
Sampling variability.....	5
DISABILITY INCOME EXCLUSION	
Definition.....	89
DIVIDEND EXCLUSION	
Definition.....	89
DIVIDENDS IN ADJUSTED GROSS INCOME	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	89
Reported on:	
Form 1040A returns.....	1.6
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
DIVIDENDS RECEIVED	
(See dividends in adjusted gross income)	
DOMESTIC AND FOREIGN DIVIDENDS RECEIVED	
(See dividends in adjusted gross income)	
Definition.....	89

## E

EARNED INCOME CREDIT	
Definition.....	89
Refundable portion:	
Classified by:	
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Used to offset income tax before credits:	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Reported on:	
Form 1040A returns.....	1.6
Returns of taxpayers age 65 or over.....	2.5
Returns with itemized deductions:	
Classified by marital status....	2.2
ECONOMIC INCOME	
Definition.....	103
EMPLOYEE BUSINESS EXPENSE	
Classified by size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90

ESTATE OR TRUST INCOME OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
ESTIMATED TAX PAYMENTS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
Returns with itemized deductions:	
Classified by marital status.....	2.2
EXCESS ITEMIZED DEDUCTIONS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
EXEMPTIONS	
Classified by:	
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
Form 1040A returns.....	1.6
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with itemized deductions.....	2.1
Time series, 1970-1984.....	A
EXPANDED INCOME	
Classified by:	
Ratio of taxable income to alternative income.....	3,4
Definition.....	105
Reported on high income returns.....	5,6

## F

FARM INCOME OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	91
Reported on:	
High income returns.....	5,6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A



## FARM RENTAL INCOME OR LOSS

## Classified by:

Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV

## Reported on:

Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2

## FILING REQUIREMENTS

Description.....	1
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## FOREIGN EARNED INCOME EXCLUSION

Changes in law.....	3
Classified by size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	91

## FOREIGN TAX CREDIT

## Classified by:

Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	91

## Reported on:

High income returns.....	5,6
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A

## FORFEITED INTEREST PENALTY ADJUSTMENT

Classified by size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	91

## FORM 1040 RETURNS

Time series, 1970-1984.....	A
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## FORM 1040A RETURNS

Classified by size of adjusted gross income.....	1.6
Time series, 1970-1984.....	A

## FORM 1040EZ RETURNS

Classified by size of adjusted gross income.....	1.5
Time series, 1970-1984.....	A

## FORM OF DEDUCTION

Definition.....	91
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Definition.....	105
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## FULLY TAXABLE PENSIONS AND ANNUITIES

(See pensions and annuities)

## G

GAINS OR LOSSES FROM SALES OF CAPITAL ASSETS  
(See sales of capital assets gain or loss)

## GENERAL BUSINESS CREDIT

Changes in law.....	3
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## GENERAL SALES TAXES DEDUCTION

(See taxes paid deduction)

## H

## HEADS OF HOUSEHOLDS, RETURNS OF

(See also marital status)

Definition.....	92
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## HOME MORTGAGE INTEREST DEDUCTION

(See interest paid deduction)

## H.R. 10 PLAN

(See self-employed retirement plan adjustment)

## I

## INCOME AVERAGING

Changes in law.....	3
Definition.....	92

## INCOME SUBJECT TO TAX

Classified by marginal tax rate.....	3.4
Definition.....	92

## Reported on:

Returns with income subject to tax....	3.1
Classified by tax generated at specified rate.....	3.5

## INCOME TAX

(See total income tax)

## INCOME TAX AFTER CREDITS

## Classified by:

Marital status.....	1.3
Marginal tax rate.....	3.4
Size of adjusted gross income.....	1.4
Size of cumulated adjusted gross income.....	1.1

Coefficient of variation.....	1.4CV
Definition.....	92

## Reported on:

Form 1040A returns.....	1.6
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with income subject to tax....	3.1
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A

## INCOME TAX AFTER PERSONAL CREDITS

## Classified by:

Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	92

## INCOME TAX BEFORE CREDITS

## Classified by:

Size of adjusted gross income.....	1.4
------------------------------------	-----

Coefficient of variation.....	1.4CV
Definition.....	93
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with income subject to tax....	3.1
Returns with itemized deductions.....	2.1
Time series, 1970-1984.....	A
INCOME TAX WITHHELD	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	93
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
Returns with itemized deductions:	
Classified by marital status.....	2.2
INDIVIDUAL RETIREMENT ARRANGEMENT (IRA)	
ADJUSTMENT	
Changes in law.....	3
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	93
Reported on:	
Form 1040A returns.....	1.6
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
INTEREST AND DIVIDENDS IN ADJUSTED GROSS INCOME	
(See dividends and interest in adjusted gross income)	
INTEREST PAID DEDUCTION	
Classified by:	
Marital status.....	1.3
Definition.....	93
Reported on:	
High income returns.....	5,6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
Type of interest paid deduction.....	2.1
INTEREST RECEIVED	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	93
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
INVESTMENT CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	93
Reported on:	
High income returns.....	5,6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
TYPE OF DEDUCTION	
Reported on:	
High income returns.....	5,6
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
ITEMIZED DEDUCTIONS	
(See total itemized deductions and specific type of deduction)	
Reported on:	
High income returns.....	5,6
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
JOBS CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	94
JOINT RETURNS OF HUSBANDS AND WIVES	
(See also marital status)	
Definition.....	94
KEOGH PLANS ADJUSTMENT	
(See self-employed retirement plan adjustment)	
LIMITATIONS OF THE DATA	
(See description of the sample)	
LONG-TERM CAPITAL GAINS AND LOSSES	
(See sales of capital assets gain or loss)	
MARITAL STATUS	
Definition.....	94
MEDICAL AND DENTAL EXPENSE DEDUCTION	
Classified by:	
Marital status.....	1.3
Definition.....	94
Reported on:	
High income returns.....	5,6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
Type of medical deduction.....	2.1
METHOD OF ESTIMATION	
(See description of the sample)	
MISCELLANEOUS ITEMIZED DEDUCTIONS	
Classified by:	
Marital status.....	1.3
Definition.....	94
Reported on:	
High income returns.....	5,6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2



## MODIFIED TOTAL INCOME TAX

Classified by:

Ratio of taxable income to alternative  
income.....3,4

N

## NET CAPITAL GAIN OR LOSS

(See sales of capital assets gain or loss)

## NET CASUALTY OR THEFT LOSS

(See casualty or theft loss (net))

## NONPERSONAL CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....101

## NONSAMPLING ERRORS

(See description of the sample)

## NUMBER OF EXEMPTIONS

(See exemptions)

O

## OTHER DEDUCTIONS

(See miscellaneous itemized deductions)

## OTHER DEPENDENTS

(See exemptions)

## OTHER INCOME

Classified by:

Marital status.....1.3

Number of exemptions.....2.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

Reported on:

Returns with itemized deductions.....2.1

Classified by marital status.....2.3

## OTHER INTEREST PAID DEDUCTION

(See interest paid deduction)

## OTHER TAX CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

## OTHER TAXES DEDUCTION

(See taxes paid deduction)

## OTHER TAXPAYMENTS

Classified by size of adjusted gross

income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

## OTHER THAN AGE OR BLINDNESS EXEMPTIONS

Classified by:

Marital status.....2.4

Number of exemptions.....2.3

## OTHER THAN CASH CONTRIBUTIONS DEDUCTION

(See contributions deduction)

## OVERPAYMENT

Credited to 1985 estimated tax:

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

Refunded:

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

Returns with itemized deductions:

Classified by marital status.....2.2

## OVERPAYMENT OF WINDFALL PROFIT TAX

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

P

## PARENT EXEMPTIONS

(See exemptions)

## PARTNERSHIP NET INCOME OR LOSS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

PAYMENT WITH REQUEST FOR EXTENSION OF FILING  
TIME

Definition.....95

## PAYMENTS TO A SELF-EMPLOYED RETIREMENT PLAN

(See self-employed retirement (Keogh) plan  
adjustment)PAYMENTS TO AN INDIVIDUAL RETIREMENT  
ARRANGEMENT(See individual retirement arrangement (IRA)  
adjustment)PENALTY TAX ON INDIVIDUAL RETIREMENT  
ARRANGEMENTS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....96

## PENSIONS AND ANNUITIES

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....96

Reported on:

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

## PERSONAL CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....	1.4CV
Definition.....	101
PERSONAL EXEMPTION CREDIT	
(See exemptions)	
PERSONAL PROPERTY TAXES DEDUCTION	
(See taxes paid deduction)	
POLITICAL CONTRIBUTIONS CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	1.6
Reported on:	
Form 1040A returns.....	2.2
Returns with itemized deductions:	
Classified by marital status.....	1.4
PREDETERMINED ESTIMATED TAX PENALTY	
Classified by:	
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
PRESCRIPTION MEDICINE AND DRUG EXPENSE	
(See medical and dental expense deduction)	
PROCESSING AND MANAGEMENT OF THE SAMPLE	
Description.....	5

## R

REAL ESTATE TAXES DEDUCTION	
(See taxes paid deduction)	
REFUND	
(See overpayment)	
RENT INCOME OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	96
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
REQUIREMENTS FOR FILING	
Description.....	1
RESEARCH AND EXPERIMENTATION CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	96
RESIDENTIAL ENERGY CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	96
Reported on:	
Returns with itemized deductions:	
Classified by marital status.....	1.3
Time series, 1970-1984.....	A
RETIREMENT INCOME CREDIT	
(See credit for the elderly)	

ROYALTY INCOME OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	97
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A

## S

SALARIES AND WAGES	
Classified by:	
Marital status.....	1.3
Number of exemptions.....	2.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	97
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
SALES OF CAPITAL ASSETS GAIN OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	97
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
Type of gain or loss.....	1.4
SALES OF CAPITAL ASSETS REPORTED ON SCHEDULE D	
(See sales of capital assets gain or loss)	
SALES OF PROPERTY OTHER THAN CAPITAL ASSETS	
GAIN OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	98
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
SALES TAXES ON MOTOR VEHICLES	
(See taxes paid deduction)	
SAMPLE CRITERIA AND SELECTION	
(See description of the sample)	
SAMPLING VARIABILITY	
(See description of the sample)	



# SELF-EMPLOYED RETIREMENT (Keogh) PLAN ADJUSTMENT

## Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....98

## Reported on:

Returns with itemized deductions:

Classified by marital status.....2.2

Time series, 1970-1984.....A

# SELF-EMPLOYMENT TAX

## Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....98

# SEPARATE RETURNS OF HUSBANDS AND WIVES

(See also marital status)

Definition.....98

# SHORT-TERM GAINS AND LOSSES

(See sales of capital assets gain or loss)

# SICK PAY EXCLUSION

(See disability income exclusion)

# SINGLE PERSON, RETURNS OF

(See marital status)

Definition.....98

# SIZE OF ADJUSTED GROSS INCOME:

(See also adjusted gross income less deficit)

Definition.....98

# SMALL BUSINESS CORPORATION INCOME OR LOSS

## Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

## Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

# SOCIAL SECURITY BENEFITS

Changes in law.....4

## Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

## Reported on:

Returns of taxpayers age 65 or over...2.5

# SOCIAL SECURITY TAXES ON TIP INCOME

Definition.....99

# SOURCES OF INCOME

(See specific type)

## Classified by:

Marital status.....1.3

Number of exemptions.....2.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

## Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions:

Classified by marital status.....2.2

# SOURCES OF THE DATA

(See description of the sample)

# STATE AND LOCAL INCOME TAXES DEDUCTION

(See taxes paid deduction)

# STATE INCOME TAX REFUNDS

## Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

## Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

# STATUTORY ADJUSTMENTS

(See also specific type)

## Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

## Reported on:

Form 1040A returns.....1.6

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

Type of adjustment.....1.4

# SURVIVING SPOUSES, RETURNS OF

(See marital status)

Definition.....99

## T

# TARGETED JOBS CREDIT

(See jobs credit)

# TAX

(See Total Income Tax)

# TAX CREDITS

(See also specific type)

Changes in law.....4

## Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

## Reported on:

Form 1040A returns.....1.6

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with income subject to tax...3.1

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

Type of credit.....1.4

# TAX DUE AT THE TIME OF FILING

## Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

## Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

Returns with itemized deductions:	
Classified by marital status.....	2.2
TAX FROM RECOMPUTING PRIOR-YEAR INVESTMENT CREDIT	
Definition.....	99
TAX GENERATED	
Classified by:	
Marginal tax rate.....	3.4
Tax generated at specified rate.....	3.5
Definition.....	99
Reported on returns with income subject to tax.....	3.1
TAX ITEMS	
(See also specific type)	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with income subject to tax...	3.1
Returns with itemized deductions:	
Classified by marital status.....	2.2
TAX LIABILITY	
(See total income tax and total tax liability)	
TAX OVERPAYMENT	
(See overpayment)	
TAX PREFERENCES	
(See alternative minimum tax preferences)	
TAX PREFERENCES EXCLUDED FROM ADJUSTED GROSS INCOME CONCEPTS	
Definition.....	105
Reported on:	
High income returns.....	5.6
TAX RATE REDUCTIONS	
Changes in law.....	4
TAX REFUND	
(See overpayment)	
TAX SAVINGS FROM INCOME AVERAGING	
Definition.....	99
Reported on:	
High income returns.....	5,6
Returns with income subject to tax...	3.1
TAXABLE INCOME	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Size of cumulated adjusted gross income.....	1.1
Coefficient of variation.....	1.4CV
Definition.....	100
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
High income returns.....	5,6
Return of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with income subject to tax...	3.1
Classified by tax generated at specified rate.....	3.5
Returns with itemized deductions:	
Classified by marital status.....	1.3
Time series, 1970-1984.....	A

TAXABLE RETURNS	
Definition.....	99
Reported on:	
Form 1040A returns.....	1.6
Returns with itemized deductions.....	2.1
Returns with taxpayers age 65 or over.....	2.5
TAXES FROM SPECIAL COMPUTATIONS	
Definition.....	100
TAXES PAID DEDUCTION	
Classified by:	
Marital status.....	1.3
Definition.....	100
Reported on:	
High income returns.....	5,6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
Type of taxes paid deduction.....	2.1
TAXPAYERS AGE 65 OR OVER	
(See age 65 or over exemptions)	
TAXPAYER EXEMPTIONS	
(See exemptions)	
TAXPAYER'S DEPENDENT EXEMPTIONS	
(See exemptions)	
TAXPAYMENTS	
(See also specific type)	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	100
Reported on:	
Form 1040A returns.....	1.6
Returns with itemized deductions:	
Classified by marital status.....	2.2
Type of taxpayment.....	1.4
TOTAL CREDITS	
(See tax credits)	
TOTAL DEDUCTIONS	
Time series, 1970-1984.....	A
TOTAL INCOME	
Time series, 1970-1984.....	A
TOTAL INCOME TAX	
As percent of adjusted gross income.....	1.1
Average.....	1.1
Classified by:	
Marital status.....	1.3
Number of exemptions.....	2.3
Size of adjusted gross income.....	1.4
Size of cumulated adjusted gross income.....	1.1
Coefficient of variation.....	1.4CV
Definition.....	100
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with income subject to tax...	3.1
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
TOTAL ITEMIZED DEDUCTIONS	
(See also specific type)	
Classified by:	
Marital status.....	1.3



Size of adjusted gross income.....1.4  
 Definition.....100  
 Reported on:  
   High income returns.....5,6  
   Returns of taxpayers age 65 or over...2.5  
     Classified by marital status.....2.6  
   Returns with itemized deductions.....2.1  
     Classified by marital status.....2.2  
 Time series, 1970-1984.....A  
 Type of deduction.....2.1  
**TOTAL NET PROFIT OR LOSS FROM BUSINESS**  
**ACTIVITIES**  
 Reported on:  
   Returns of taxpayers age 65 or over...2.5  
**TOTAL OVERPAYMENT**  
 (See overpayment)  
**TOTAL STATUTORY ADJUSTMENTS**  
 (See statutory adjustments)  
**TOTAL TAX LIABILITY**  
 Classified by:  
   Marital status.....1.3  
   Size of adjusted gross income.....1.4  
   Coefficient of variation.....1.4CV  
   Definition.....101  
 Reported on:  
   Returns of taxpayers age 65 or over...2.5  
     Classified by marital status.....2.6  
   Returns with itemized deductions:  
     Classified by marital status.....2.2

## U

**UNEMPLOYMENT COMPENSATION**  
 Classified by:  
   Marital status.....1.3  
   Size of adjusted gross income.....1.4  
   Coefficient of variation.....1.4CV  
   Definition.....101  
 Reported on:  
   Form 1040A returns.....1.6

Returns with itemized deductions.....2.1  
   Classified by marital status.....2.2  
**UNUSED ZERO BRACKET AMOUNT**  
 Classified by:  
   Marital status.....1.3  
   Size of adjusted gross income.....1.4  
   Coefficient of variation.....1.4CV  
   Definition.....101  
 Reported on:  
   Returns with income subject to tax....3.1  
   Returns with itemized deductions.....2.1  
     Classified by marital status.....2.2

## W

**WINDFALL PROFIT TAX OVERPAYMENT**  
 (See overpayment of windfall profit tax)  
**WINDFALL PROFIT TAX REFUNDS**  
 Classified by size of adjusted gross  
   income.....1.4  
   Coefficient of variation.....1.4CV  
 Reported on:  
   High income returns.....5,6  
**WINDFALL PROFIT TAX WITHHELD**  
 Classified by size of adjusted gross  
   income.....1.4  
   Coefficient of variation.....1.4CV  
 Reported on high income returns.....5,6

## Z

**ZERO BRACKET AMOUNT**  
 Definition.....101  
 Reported on:  
   Form 1040A returns.....1.6  
   High income returns.....5,6  
   Returns of taxpayers age 65 or over...2.5  
     Classified by marital status.....2.6  
   Returns with itemized deductions.....2.1

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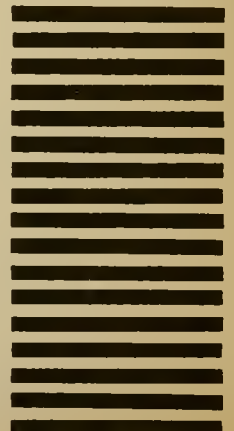
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